



**PROVISIONAL ISSUE (REPRINT)**

*(Corrected up to the 1st September, 1937)*

**List of Major and Minor Heads of Account of Central and  
Provincial Receipts and Disbursements**



## GENERAL DIRECTIONS

1 The minor heads prescribed under each major head may be divided into such subordinate heads as may be required to meet the local or special circumstances of each government, provided that as regards heads of expenditure, the sub-divisions of minor heads in the general accounts should follow as far as possible the sub-heads and other units of appropriations selected for Demands for Grants and Appropriation Accounts. It shall be an important duty of the Accountant General to see that the sub-divisions of minor heads in the general accounts are not unnecessarily multiplied and that only such heads are opened as are really necessary.

2 All receipts and disbursements of the Central and Provincial governments in the United Kingdom except those relating to certain Debt and Remittance heads in the accounts of the Central Government (See General Note under Sections N to V) are finally brought to account on the books of the accounting officers in India under the appropriate heads of accounts concerned. Exchange in respect of all revenue and capital transactions in England is adjusted under the several major heads under which the transactions in England occur. A separate minor head "Loss or Gain by Exchange" may be opened, when necessary, under any major head under which no such minor head is shown.

3 A new minor head "Works" may, if necessary, be opened under any of the major heads grouped under Sections A, F, G and J for the record of expenditure on the construction and repairs of such works as may be transferred to the administrative control of the Civil Departments concerned, under the orders of the competent authorities. Suitable sub-heads may be provided under the minor head "Works" for the separate exhibition of expenditure under Original Works, Repairs and Other Charges. Receipts, if any such as 'Rents of buildings', realised from such works should be recorded separately under a suitable detailed head under the appropriate major head of receipts concerned.

4 Expenditure on account of restoration of damage caused by extraordinary casualties, such as flood, fire etc., if charged to a Capital Major Head should be recorded under a separate minor head "Extraordinary Replacements" under that Capital Major Head.

MAJOR HEADS

MINOR HEADS

## A.—Principal Heads of Revenue

## I CUSTOMS

.	Sea Customs
	Imports (1)

(1) The revenue under this head has to be classified under the following sub heads

*I —Revenue Duties*

- 1 Ale, beer, porter cider, and other fermented liquors
- 2 Spirits and liquors
- 3 Wines
- 4 Spices
- 5 Tea
- 6 Tobacco
- 7 Kerosene oil
- 8 Motor Spirit
- 9 Oils, hatching fuel and lubricating
- 10 Cotton raw
- 11 Boots and shoes
- 12 Motor cars, cycles, scooters, omnibuses, chassis, vans, lorries and parts thereof.
- 13 Electric lighting bulbs
- 14 Wireless reception instruments and apparatus
- 15 Dyes derived from coal-tar and coal-tar derivatives
- 16 Machinery
- 17 Iron and Steel
- 18 Silver bullion, coin, sheets, plates and other manufactures
- 19 Tin, block
- 20 Metals, other than iron and steel, silver and block tin
- 21 Railway plant and rolling stock
- 22 Artificial silk yarn and thread
- 23 Yarn and textile fabrics, others
- 24 Cinematograph films
- 25 Portland cement excluding white portland cement
- 26 Pneumatic rubber tyres and tubes part of
- 27 Toys games and sports goods
- 28 Betelnuts.
- 29 All other articles.

## MAJOR HEADS

## MINOR HEADS

A. Principal Heads of Revenue *contd*I. CUSTOMS *concl'd*

Sea Customs *concl'd*  
 Exports (2)  
 Imports from Burma (3)  
 Miscellaneous (4)  
 Land Customs (5)  
 Warehouse and Wharf rents  
 Miscellaneous (6)  
 Receipts in England  
 Loss or gain by exchange  
*Deduct* Refunds and Drawbacks  
 Share of net proceeds of Export Duties  
 assigned to Provinces (7)

II — *Protective Duties*

- 30 Wheat and wheat flour
- 31 Broken rice
- 32 Sugar
- 33 Heavy chemicals
- 34 Iron and Steel
- 35 Silver wire, thread and other manufactures
- 36 Paper and stationery.
- 37 Raw Silk
- 38 Silk yarn and thread
- 39 Cotton yarn and thread
- 40 Cotton fabrics of British manufacture
- 41 Cotton fabrics not of British manufacture
- 42 Silk fabrics
- 43 Cotton hosiery
- 44 Artificial silk fabrics
- 45. Fabrics of artificial silk mixed with other materials
- 46 Other textile manufactures
- 47 Matches, match splints and veneers
- 48. Wood pulp
- (2) Under this head should be entered—
  - Skins raw
  - Jute raw
  - Jute manufactured
  - Rice
- (3) Includes—
  - Motor Spirit
  - Kerosene oil
  - Other excisable articles
  - Other articles
- (4) Includes—
  - Recoveries on account of customs establishment at a private wharf unless credited by deduction from charges
  - Commission ( $7\frac{1}{2}$  per cent) on Little Besses Light Dues and one per cent on Straits light dues
  - Other items

## MAJOR HEADS

## MINOR HEADS

A Principal Heads of Revenue *contd*

## II CENTRAL EXCISE DUTIES (8)

Excise duty on motor spirit

Excise duty on Kerosene

Excise duty on Silver

Excise duty on Sugar (9)

Excise duty on Matches

No 354.

Page 4, II Central Excise Duties Insert the following as a new minor head :

“ Excise duty on Tyres ”

(Appendix 2 to the Account Code Vol I—List of Major and Minor Heads of Account, No 354, dated the 1st July 1944.)

Export duty

Other duties

Fees, fines, forfeitures, and miscellaneous (confiscations and penalties under the Land Customs Act, XXIX of 1857)

(6) Under this head should go—

Fees for registration of cargo boats

Other items

(7) This minor head will figure as a *deduct* entry in the Central accounts and as a *plus* entry in the Provincial accounts

(8) Additional minor heads should be opened if Excise Duties on Tobacco and other goods are levied by the Centre or Federation under item 45 of the Federal Legislative List Excise Duties on Salt are taken under “ V—Salt ”

(9) Figures of excise revenue for sugar should be shown separately for each of the following categories —

Sugar other than Khandsari and Palmyra

Khandsari sugar

Palmyra sugar.

## MAJOR HEADS

## MINOR HEADS

A. Principal Heads of Revenue *contd*

## 111 CORPORATION TAX

Ordinary Collections

Miscellaneous

Receipts in England

Loss or gain by exchange

*Deduct* Refunds (10)

(10) During the year the entries under this minor head will be confined to refunds of corporation tax as such and no attempt will be made to enter any sum on account of double income-tax relief, with regard to which see footnote (12)



## MAJOR HEADS

## MINOR HEADS

A Principal Heads of Revenue *contd*

IV TAXES ON INCOME OTHER THAN CORPORATION TAX (11)	Income Tax (12) Super Tax (12) Miscellaneous (13) Receipts in England Loss or gain by exchange <i>Deduct</i> —Refunds (12). Share of net proceeds assigned to Provinces (7)
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(11) Proceeds of taxes on Agricultural Income, if and when such taxes are levied by any Provincial Government, should be recorded under a separate minor head

When a Federal Surcharge is imposed under proviso (b) to Section 138 (1) of the Government of India Act, 1935, two sub major heads "A-Taxes on Income excluding Federal Surcharge" and "B Federal Surcharge on Taxes on Income" will be opened under this head. The minor heads shown above will appear under each of these sub-major heads except that the minor head "Share of net proceeds assigned to Provinces" will not appear under the sub major head "B Federal Surcharge on Taxes on Income". A separate minor head will be opened under the latter sub-major head to accommodate contributions from States under Section 138 (3) of the Act

(12) Divided into the following sub heads —

- 1 Ordinary Collections
- 2 Deductions by Government from salaries and pensions
  - (a) Taxes in respect of Central (Federal) emoluments
  - (b) Taxes on other emoluments
- 3 Deductions from interest on Government Securities

Both under 'Income Tax' and '*Deduct*—Refunds', taxes paid by Companies and refunds of such taxes will be shown under separate detailed heads to be opened under 'Ordinary Collections' and 'Refunds'. Payments in respect of double-income-tax relief granted to Companies will likewise be accounted for under a separate head to be opened under 'IV—Taxes on Income other than Corporation Tax—*Deduct* Refunds'. At the end of the year the total figure for double income-tax relief payments will be divided up according to such method as may be decided upon between "III—Corporation Tax" and "IV—Taxes on Income other than Corporation Tax" and a proper proportion of such payments transferred to "III—Corporation Tax" by reduction of payments under the latter head

(13) Accommodates receipts representing recoveries of expenditure in the Income Tax Department which cannot be brought to account by deduction from expenditure, such as recoveries of overpayments in previous years, rents of buildings, recoveries of cost in civil suits and recoveries of copying fees. Recoveries under the provisions of the Income-Tax Act, such as penalties recovered from defaulting assesses, should be classified as ordinary collections of Income-Tax revenues under the minor head "Income-Tax"

## MAJOR HEADS

## MINOR HEADS

A. Principal Heads of Revenue *contd*

V SALT

Sales of Government Salt

Excise duty on Salt manufactured locally

Duty on imported Salt

Rents of warehouses

Fees and cesses (14)

Despatch receipts

Miscellaneous (15)

Receipts in England

Loss or gain by exchange

Share of net proceeds assigned to Provinces (7)

*Deduct* Refunds

(14) Includes Government Proprietary share in Sultanpur Salt produce

(15) Includes wire tramway receipts and that part of the receipts at treasuries which is expressly credited as a recovery of the charges for carriage and freight

## MAJOR HEADS

## MINOR HEADS

A Principal Heads of Revenue *contd*

## VI OPIUM .

Sale of Provision opium
Sale of Medical opium
Cost price of opium sold to Provincial Governments (16)
Sale proceeds of Mewar Opium
Sale of Biscuit Opium
Sale proceeds of Neemuch Ball Opium.
Miscellaneous (17)
Receipts in England
Loss or gain by exchange
<i>Deduct</i> Refunds

(16) See footnote (115) under 8 Provincial Excise

(17) To this head should be credited —

1 Fines and miscellaneous

2 Sale-proceeds of confiscated opium This should go to Opium, Excise (Provincial) or to Administration of Justice according as the realising officer belongs to the Opium, the Provincial Excise or the Judicial Department

## MAJOR HEADS

## MINOR HEADS

A Principal Heads of Revenue *contd*

## VII LAND REVENUE

Ordinary revenue (18)

Sale of Government estates.

Sale proceeds of waste-lands and redemption of land tax (19)

Moturpha (house tax) Collections (India)

Recoveries on account of survey and settlement charges

Rents etc , of fisheries

Recovery of cost of maintenance of boundary pillars

(18) Includes the following —

Fixed collections

Fluctuating collections

Nazarana (succession fees on istamrari estates or fees under the summary settlement in Bombay) should be credited here

Over collections (Bombay)

Surplus collections

Collections from Government Estates

Recoveries on account of revenue remitted in a former year should be taken to the detailed head to which they would have been credited if realised on due date if it be necessary for local purposes, a detailed head may be provided

Rent of lands taken up for salt manufacture, but relinquished, should be taken to this head , (if they were purchased, their rent would go under Collections from Government Estates , if the new receipt be simply the land revenue chargeable on them, it will go to one of the other detailed heads)

(19) Gross receipts will be credited under this head, the charges of measurement being defrayed from deposits made for that purpose by intending purchasers

In the case of land transferred from a Railway Administration, not liable for the capitalised value of the abatement of land revenue, to a Railway Administration which is so liable, the capitalised value of the government assessment leviable should be credited to this head by debit to the Capital account of the latter Railway

## MAJOR HEADS

## MINOR HEADS

A Principal Heads of Revenue *contd*VII LAND REVENUE *concl'd*

Rates and cesses on lands  
 Recoveries of overpayments (20)  
 Collection of payments for services rendered (21)  
 Miscellaneous (22)  
*Deduct* Portion of Land Revenue due to Irrigation  
 Receipts in England  
 Loss or gain by exchange  
*Deduct* Refunds

(20) Recoveries on account of overpayments in previous years In the case of major heads under which there is no minor head for "Recoveries of Overpayments", the receipts should be credited to the minor head "Miscellaneous" or other appropriate minor head under the major head of receipts concerned

(21) This head is intended for receipts on account of services rendered, which cannot be adjusted in reduction of charges under the rules governing the treatment of recoveries of expenditure in the accounts and for which no adequate minor heads have been prescribed In the case of major heads under which this minor head has not been provided, the recoveries should be taken to the minor head "Miscellaneous" or other appropriate minor head under the major head of receipts concerned Recoveries relating to departments not having a special receipt head in the accounts should be taken to the minor head "Collection of payments for services rendered" under the Major head "XLVI—Miscellaneous" (See footnote 95)

## (22) Includes—

Receipts on account of land registration fees

Receipts from quarries and minor mineral products in forests and lands not under the management of the Forest Department

Water mills rent

Huccoba tax (in Sind)

Malikana, or allowances to excluded proprietors In Bengal and Assam this is treated as ordinary revenue and not as a separate item of receipt under this minor head

Fines and forfeitures of Revenue Courts

Receipts under Madras Act II of 1864 (see footnote 46)

Petroleum well revenue

Jade and amber revenue

Recoveries in India of law charges in England on account of appeals from India

Miscellaneous receipts

Rents of Railway class C lands and rents of buildings situated on such lands Sale proceeds of such lands, or of Railway class B or class D lands or of buildings or trees thereon, will be credited to the Railway Department

Cash receipts of record rooms of offices charged to Land Revenue should be shown in a separate detailed head "Revenue Record Room Receipts" under the minor head "Miscellaneous" Receipts in stamps will be credited as receipts from other judicial stamps are credited Charges of record-rooms will be shown as establishment and other charges of the court or office concerned

## MAJOR HEADS

## MINOR HEADS

A Principal Heads of Revenue—*contd*

## VIII PROVINCIAL EXCISE

Country spirits (23)  
 Country fermented liquor  
 Malt liquors  
 Wines and spirits (foreign liquors  
 other than beer, medicated wines  
 and commercial spirits)  
 Receipts from commercial spirits, in-  
 cluding denatured spirits and medi-  
 cated wines  
 Opium  
 Duties on medicinal and toilet pre-  
 parations containing alcohol, opium,  
 etc  
 Hemp and other drugs (24)  
 Receipts from Distilleries  
 Fines, confiscations and miscellaneous  
 (25)  
 Recoveries of overpayments (20)  
 Collection of payments for services  
 rendered (21)  
 Receipts in England  
 Loss or gain by Exchange  
*Deduct Refunds*

(23) Under this minor head and those that follow, suitable detailed heads should be opened by each Accountant General according to the requirements of each province after consultation with the Provincial Government

(24) This includes Cocaine

(25) This head includes—

Sale proceeds of confiscated opium (see footnote 17).

Sale proceeds of fruit trees, etc, within the Excise Office compound if realized by Excise Officers

Sale proceeds of locks if sold by the Excise Department.

Sale proceeds of old furniture other than that pertaining to distilleries

Rent of ganja gola in the Excise Office compound

Rent of godown

Fines under the Opium Act

Fines under the Abkari Act

Contributions towards establishment

Godown hire if the godown rent is realized by the Provincial Excise Department

Proceeds of fines and confiscations should be credited to Administration of Justice when realized by Judicial Officers and to this head when realized by Excise Officers

The sale proceeds of confiscated cocaine made over to Government Medical Store Depots should be credited to this head irrespective of the Department by which the amount is realized

## MAJOR HEADS

## MINOR HEADS

A Principal Heads of Revenue *contd*

## IX STAMPS—

## A NON-JUDICIAL

Stamp duties on Bills of Exchange, cheques and other commercial documents enumerated in item 57 of the Federal Legislative List (26).

Sale of other non-judicial stamps

Duty on impressing documents (27).

Fines and penalties (28)

Miscellaneous (29)

Recoveries from other Governments for stamps supplied from Provincial Stamps Stores

*Deduct* Refunds

## B JUDICIAL

(i) Court fees

Court fees realised in stamps

*Deduct* Refunds

(ii) Other Receipts

Sale of stamps (30)

Fines and penalties (28)

Miscellaneous (31)

Recoveries from other Governments for stamps supplied from Provincial Stamps Stores

*Deduct* Refunds

## C —GENERAL

Security Printing, India

Recoveries from different Governments for value of stamps supplied

Other receipts

Receipts in England

Loss or gain by exchange

*Deduct* Refunds

(26) When these duties come to be actually levied by the Federal Government, their proceeds will be taken in the Federal Accounts to a deposit head to which the collection charges and the amount paid to the provinces will be charged. Such portion of the proceeds of these duties as may be attributable to the Chief Commissioners' Provinces as well as the proceeds of any surcharge levied by the Federal Legislature under Section 137 of the Government of India Act, 1935 will however be credited to this head in the Federal accounts

(27) Includes —

(a) Duty recovered under rules 8 and 11 of the India Stamp Rules, 1925

(b) Duty on documents voluntarily brought for adjudication (Sec 31, Act II of 1899)

(c) Duty on unstamped or insufficiently stamped documents levied under Chapter IV of Act II of 1899

(d) Other items

(28) Penalties under the Stamp Act II of 1899, do not all go to the same head, those levied under Chapter IV — Instruments not duly stamped, go to stamps,—the amount of the duty, to the minor head Duty on impressing documents,—the penalty, to Fines and penalties those levied under Chapter VII (Criminal Penalties), to Administration of Justice. Fines and penalties imposed by Cantonment Magistrates under Chapter IV of the Stamp Act are credited to the Civil Department, those imposed under Chapter VII are, however, adjusted as Defence Receipts—Effective

## MAJOR HEADS

## MINOR HEADS

A Principal Heads of Revenue—*contd*

## X FOREST

Timber and other produce removed from the forests by Government agency

Timber and other produce removed from the forests by consumers or purchasers

Drift and waif wood and confiscated forest produce

Revenue from forests not managed by Government

Miscellaneous

Receipts in England

Loss or gain by Exchange

*Deduct* Refunds

(29) Includes

Receipts on account of vakils' stamps

Adjudication fees

Other items

(30) Under this head should be taken record room receipts realized in stamps

(31) Includes

Adjudication fees

Composition duty

Other items

(Cash recoveries in pauper suits should go to "XXI—Administration of Justice—Court fees realized in cash")



MAJOR HEADS

MINOR HEADS

A Principal Heads of Revenue—*contd*

XI	REGISTRATION	Fees for registering documents
		Fees for copies of registered documents
		Miscellaneous (32)
		Receipts in England
		Loss or gain by exchange
		<i>Deduct</i> Refunds

(32) Fees for the authentication of powers of attorney should be credited to miscellaneous under Registration and not as fees for registering documents

## MAJOR HEADS

## MINOR HEADS

A. Principal Heads of Revenue *contd*

XII RECEIPTS UNDER VEHICLES ACTS. (33)	MOTOR	Receipts under the Indian Motor Vehicles Act
		Receipts under the Provincial Motor Vehicles Taxation Act
		Fees and other receipts
		Receipts in England
		Loss or gain by exchange
		<i>Deduct</i> Refunds

(33) Receipts under the Motor Vehicles Taxation Acts which are realised in Stamps may be credited at the option of the Provincial Government under the head "IX Stamps" instead of under this head

## MAJOR HEADS

## MINOR HEADS

A Principal Heads of Revenue *concl'd*

## XIII OTHER TAXES AND DUTIES

## A Taxes on Luxuries including taxes on Entertainments, Amusements, Betting and Gambling.

Entertainment Tax

Betting Tax

Totalisator

Bookmakers

Luxury Tax

Receipts in England

Loss or gain by exchange

*Deduct* Refunds

## B. Receipts from Electricity Duties.

Fees under the Indian Electricity Rules 1922 and fees for the electrical inspection of cinemas

Other receipts

Receipts in England

Loss or gain by exchange

*Deduct* Refunds

## C Receipts from Tobacco Duties.

Receipts under Bombay (District) Tobacco Act, 1933

Receipts under the Tobacco Duty (Town of Bombay) Amendment Act, 1932

Receipts under the Punjab Tobacco Vend Fees Act, 1934

Receipts under the Bengal (Sales Licensing) Act, 1935

Receipts in England

Loss or gain by exchange

*Deduct* Refunds

## D. Other items (34)

(34) Separate minor heads may be opened under this head with the approval of the Auditor General as and when new taxes or duties are levied by the Provinces or by the Central Government as the case may be

## MAJOR HEADS

## MINOR HEADS

## B. Railway Revenue Account (35).

XV-A	STATE RAILWAYS	(36)
	Commercial Lines .	
	Gross Receipts .	
	<i>Deduct</i>	
	Working expenses	
	Share of surplus profits paid to Indian States and Railway Companies	
	Payments to worked lines	
	Net Receipts .	
XV-B	STATE RAILWAYS .	(36)
	Strategic Lines .	
	Gross Receipts .	
	<i>Deduct</i>	
	Working expenses	
	Net Receipts .	
XVI	SUBSIDISED COMPANIES (37) *	(36)
XVI-A	RAILWAY MISCELLANEOUS RECEIPTS	(36)
	(a) Commercial Lines	
	(b) Strategic Lines	
XVI-B	TRANSFERS FROM RAILWAY RESERVE FUND	
XVI-C	WITHDRAWAL OF SUMS DE- POSITED ON ACCOUNT OF THE RAILWAY DEPRECIATION RESERVE FUND	

(35) When the provisions of Part VIII of the Government of India Act, 1935 come into force, the major heads in this Section will be replaced by the following two heads —

(1) XV—Central Government's share in surpluses on revenue account of the Federal Railway Authority

(2) XVI—Miscellaneous Railway Receipts

(36) The minor heads will appear in the Departmental Codes

(37) Any receipts on this account accruing to Provincial Governments, (e.g., on account of Shahdara-Saharanpur Light Railway in the United Provinces) should be shown under this head

## MAJOR HEADS

## MINOR HEADS

## C. Irrigation, Navigation, Embankment and Drainage Works (38)

XVII IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS  
FOR WHICH CAPITAL ACCOUNTS ARE KEPT

A Irrigation Works (1) Productive Works Gross Receipts	Direct Receipts Water rates Owners' rates Water-supply of Towns Sales of Water Plantations Other canal produce Water-power Navigation Rents Fines Receipts from Workshops Recoveries of expenditure Miscellaneous Portion of Land Revenue due to Works Receipts in England Loss or gain by exchange <i>Deduct</i> Refunds
<i>Deduct</i> Working Expenses	Extensions and Improvements Maintenance and Repairs Establishment Tools and Plant Suspense Provision for Depreciation (39) Renewals and Replacements (39)  <i>Deduct</i> Amount met from Depreciation Reserve fund (39) Charges in England (104) Loss or gain by exchange
Net Receipts	

(38) The detailed classification is given in Appendix 4 to the Public Works Account Code

(39) For transactions connected with the Depreciation Reserve Fund of the Ganges Canal Hydro-Electric Scheme only

## MAJOR HEADS

## MINOR HEADS

**C Irrigation, Navigation, Embankment and Drainage Works—*contd.* (38)**

(2) Unproductive Works	}	Same as for A (1) Productive Works
Gross Receipts		
<i>Deduct</i> Working Expenses		
Net Receipts or Payments	}	
B Navigation, Embankment and Drainage Works		
(1) Productive Works		Direct Receipts
Gross Receipts		Navigation
		Sales of Water
		Plantations
		Rents
		Recoveries of expenditure
		Miscellaneous
		Portion of Land Revenue due to works
		Receipts in England
		Loss or gain by exchange
		<i>Deduct</i> Refunds
<i>Deduct</i> Working Expenses		Same as for A (1) above
Net Receipts .		
(2) Unproductive Works .	}	Same as for B (1) above.
Gross Receipts .		
<i>Deduct</i> Working Expenses		
Net Receipts or Payments	}	

## MAJOR HEADS

## MINOR HEADS

C. Irrigation, Navigation, Embankment and Drainage Works *concl'd* (38)XVIII IRRIGATION, NAVIGATION,  
EMBANKMENT AND DRAINAGE WORKS  
FOR WHICH NO CAPITAL ACCOUNTS  
ARE KEPT

## A —Irrigation Works .

## Direct Receipts

Water rates

Owners' rates

Water-supply of Towns

Sales of Water

Plantations

Other canal produce

Water-power

Navigation

Rents

Fines

Recoveries of expenditure

Miscellaneous

Portion of land revenue due to  
Works

Receipts in England

Loss or gain by exchange

*Deduct* RefundsB Navigation, Embankment  
and Drainage Works

## Direct Receipts

Navigation

Sales of Water

Plantations

Rents

Recoveries of expenditure

Miscellaneous

Portion of land revenue due to  
Works

Receipts in England

Loss or gain by exchange

*Deduct* Refunds

MAJOR HEADS

MINOR HEADS

## D. Posts and Telegraphs.

## XIX POSTS AND TELEGRAPHS

Gross Receipts

(36)

*Deduct* Working ex-  
penses

Net Receipts



## MAJOR HEADS

## MINOR HEADS

## E. Debt Services.

## XX INTEREST .

Interest on loans and advances by the  
Central Government (40)  
Interest on loans and advances by the  
Provincial Governments (40).  
Interest on advances to Railway Com-  
panies charged to capital.  
Interest realised on investments of  
Provincial Balances (41)  
Interest on arrears of revenue  
Interest on Irrigation Capital outlay  
incurred before 1st April 1937  
(42)  
Percentage from subscribers to Service  
Funds on foreign service (43)  
Premium on loans  
Miscellaneous (44)  
Receipts in England (45)  
Loss or gain by exchange  
*Deduct* Refunds

(40) A separate detailed head may be opened under these heads for each class of loans and advances provided in Sections 'Q' and 'R'

(41) See footnote (350)

(42) Represents fixed adjustment in the Bihar accounts on account of interest on Irrigation Capital Outlay incurred before the 1st April 1937. The entire *pre*-1936 debt of the Province having been cancelled with effect from the 31st March 1937 in the terms of Rule 35-A of the Devolution Rules, the adjustment is made by debit to "17-Interest on works for which capital accounts are kept" and credit to this head. Interest on further capital outlay incurred after 31st March 1937 is, however, adjusted under the ordinary rule by credit to "22-Interest on Debt and Other Obligations"

(43) Detailed heads should be opened for each of the funds for which additional percentages are authorised

(44) On law charges

On the unpaid portion of purchase-money of waste lands

On the unpaid portion of commutation of the claim of Government to land

On other accounts

(45) The detailed heads are —

Interest realised from investment of Cash Balance

Interest on India Stock and Bonds purchased for cancellation

Interest etc, on Silver Redemption Reserve holding appropriated to Revenue

Interest on India Debt remaining unclaimed for ten years, repaid by the Bank of England and Bank of Ireland

Other items

## MAJOR HEADS

## MINOR HEADS

## F. Civil Administration

## XXI ADMINISTRATION OF JUSTICE

Sale-proceeds of unclaimed and escheated property  
 Court-fees realised in cash (46)  
 General fees, fines and forfeitures (47)  
 Pledership and Mukhtearship examination fees  
 Receipts of the Federal Court  
 Miscellaneous fees and fines (48)  
 Miscellaneous  
 Recoveries of overpayments (20)  
 Collection of payments for services rendered (21)  
 Receipts in England  
 Loss or gain by exchange  
*Deduct Refunds*

(46) Includes—

Process servers' and amins' fees  
 Recoveries on account of pauper suits

(47) Under this head should be taken—

Fees of Provincial High Courts, Chief Court and Recorder's Court  
 (Miscellaneous receipts of High Courts may be included with their fees though for those in Presidency towns a separate detailed head is desirable)  
 Fees of Subordinate Civil Courts  
 Magisterial fines  
 Other items

All fines and confiscations (including excise confiscations and fines by a District Superintendent of Police acting magisterially) imposed and realised by Judicial officers and all fines and confiscations imposed by Revenue but realised by Judicial officers (if there be any such cases) should be taken to this head unless under the Act under which they are imposed they have to be credited to a local fund or authority

(48) Under this head should be taken—

Cash receipts of record-rooms in offices which are charged to Administration of Justice  
 Fees received by Government Officers under Act XXVI of 1881 for performing duties as notaries public  
 Fees or expenses deposited in Civil and Criminal Courts for the travelling and subsistence allowance of Government servants when summoned to give evidence in their official capacity in criminal cases or in civil cases to which Government is a party  
 Fees and commissions of the Administrator General and the Official Trustees

## MAJOR HEADS

## MINOR HEADS

F. Civil Administration *contd*

XXII JAILS AND CONVICT SETTLEMENTS	Jails (49)
	Jail manufactures (50)
	Convict receipts at Port Blair and Nicobars
	Recoveries of overpayments (20)
	Collection of payments for services rendered (21)
	Receipts in England
	Loss or gain by exchange
	<i>Deduct</i> Refunds

(49) Includes—

- (a) Hire of convicts
- (b) Recoveries of transportation and jail charges from other Governments and Indian States when creditable as revenue
- (c) Miscellaneous

(50) Under this head should be credited the gross selling price of any articles manufactured in a jail or in a Thuggee school of industry, and payment for work done in a jail, except at a jail press the receipts of which are creditable to "XLV Stationery and Printing"

Only actual receipts from the public in cash, or receipts by transfer debit to some department, not classified under Jails and Convict Settlements, may be credited under "Jail Manufactures", and similarly only cash outlay may be debited. The same rule applies to receipts and charges under Stationery and Printing in the case of jail presses

It is not permissible to show anything as a receipt under these heads, which is brought in by debit to "Jails" or "Stationery". But if supplies are made by the manufacturing department of the Jails for consumption in them, either the raw material received and paid for should be charged as supplies or, if it has been charged for under "Manufactures," it should be transferred from that head to the sub-head "Supplies"

The instructions do not prevent transfers by debit and credit being made in the administrative accounts of the Jails

## MAJOR HEADS

## MINOR HEADS

F. Civil Administration *contd*

## XXIII POLICE (51)

Contribution for Railway Police  
(52)

Police supplied to Railways

Police supplied to municipal, cantonment and town funds (53)

Police supplied to public departments, private companies and persons

Receipts and recoveries on account of Presidency Police

Recoveries on account of village police

Cash receipts under the Arms Act  
(54)

Fees, fines and forfeitures (55)

Recoveries of overpayments (20).

Collection of payments for services rendered (21) and (56)

Miscellaneous (57)

Receipts in England

Loss or gain by exchange

*Deduct* Refunds

(51) See footnote (177)

(52) See footnote (174)

(53) Includes contributions on account of clothing, and any other recoveries on account of police supplied to Municipalities, etc., which are not taken by deduction from charges

(54) For cash receipts realised by the Police Department

(55) Includes infanticide receipts, cattle pound receipts (except in Madras where these receipts are credited to the head "XLVI—Miscellaneous—Other fees, fines and forfeitures"), receipts on account of public conveyances under the Public Conveyance Act, and fees for licenses for storing petroleum (in Madras and Assam, these fees are credited to the head "XXI—Administration of Justice Miscellaneous fees and fines" and in the Punjab to the head "XLVI—Miscellaneous—Other fees, fines and forfeitures" as the petroleum licenses in these provinces are issued by the Sub Divisional Magistrates and Deputy Commissioners respectively) and any other fees levied for services controlled by the Inspector General of Police

(56) Contributions on account of uniform and charger allowances relating to members of Indian Police recovered from foreign employers should be credited to this head

(57) Includes any recoveries not taken by deduction from the charges, such as recoveries for clothing and recoveries from special police for supplies, such as provisions, supplied to Chittagong Frontier Police Recoveries from policemen on account of lost clothing may be credited under this head

## MAJOR HEADS

## MINOR HEADS

F Civil Administration *contd*

## XXIV PORTS AND PILOTAGE

## A MAJOR PORTS

## (1) Bengal Pilot Service

Pilotage receipts (58)

Miscellaneous

Receipts in England

Loss or gain by exchange

*Deduct* Refunds

## (2) Other Receipts

Survey fees

Fees for engagement and discharge of  
seamen

Fees for registration of vessels

Examination fees and miscellaneous

Receipts in England

Loss or gain by exchange

*Deduct* Refunds

## B OTHER PORTS

Sale proceeds of vessels and stores

Freight, passage and tonnage

Registration and other fees

Miscellaneous

Receipts in England

Loss or gain by exchange

*Deduct* RefundsXXV LIGHTHOUSES AND LIGHT-  
SHIPS

Light dues

Contributions

Miscellaneous

Receipts in England

Loss or gain by exchange.

*Deduct* Refunds

(58) Includes  
Pilotage receipts  
Lead money for Volunteers

## MAJOR HEADS

## MINOR HEADS

F. Civil Administration *contd*

## XXVI EDUCATION (59)

## A University

Fees, Government Arts College

Fees, Government Professional Colleges

## B Secondary

Fees, Government Secondary Schools

## C Primary

Fees, Government Primary Schools

## D Special

Fees and other receipts, Government  
Special Schools (60)

## E General

Contributions (61)

Income from endowments (62)

Recoveries of overpayments (20)

Collection of payments for services-  
rendered (21)

Miscellaneous (63)

Receipts in England

Loss or gain by exchange

*Deduct* Refunds

(59) See footnote (201)

(60) The receipts of Reformatory Schools such as sale-proceeds of manufactured articles and workshop receipts should, where the charges for these Schools are classified under "Education", be taken under this head

(61) These are contributions from Indian States, municipalities and private persons

(62) The capital value of the endowments should not appear in the accounts  
Income from all sources including interest on Government Securities belonging to the endowments should be credited under this head

(63) Includes the sub-heads "Sale-proceeds of books," "Examination Fees", and "Miscellaneous" The rents derived from the Government School and College hostels under the management of the Education Department (as in the Madras Presidency) are also taken to this head As an exception to this rule, such receipts in Bihar and Orissa where College (or School) fees and hostel rents are invariably collected together and one receipt is granted in respect of both, are credited to the head "Fees" relating to the institutions to which the hostels are attached

## MAJOR HEADS

## MINOR HEADS

F. Civil Administration *contd*

## XXVII MEDICAL

Medical School and College fees  
(64)

Hospital receipts (65)

Radium Institute Receipts

Mental Hospital Receipts (66)

Sale of medicines

Contributions (61)

Income from endowments (62)

Recoveries of overpayments (20)

Collection of payments for services  
rendered (21)

Miscellaneous

Receipts in England

Loss or gain by exchange

*Deduct* Refunds

(64) The fees from schools and colleges may be shown under separate detailed heads

(65) Includes receipts from paying patients and Lock-Hospital receipts.

(66) Includes receipts for maintenance of non-pauper patients and the proceeds of patients' labour

## MAJOR HEADS

## MINOR HEADS

F. Civil Administration *contd*

XXVIII PUBLIC HEALTH . . .	Sale-proceeds of sera and vaccines, etc
	Contributions (61)
	Income from endowments (62)
	Recoveries of overpayments (20)
	Collection of payments for services rendered (21)
	Miscellaneous (67)
	Receipts in England.
	Loss or gain by exchange
	<i>Deduct</i> Refunds.

(67) When classes for instruction in Public Health form part of a medical college, the cost of the establishment and the fees levied will be shown under the head "Medical". When they are distinct from the Medical College, the fees should be credited here and the cost of the establishment charged to "Public Health Establishment" under "39 — Public Health".



## MAJOR HEADS

## MINOR HEADS

F. Civil Administration *contd*

## XXIX AGRICULTURE .

Agricultural receipts (68)

Recoveries of overpayments (20)

Collection of payments for services rendered (21)

Receipts in England

Loss or gain by exchange

*Deduct* Refunds

(68) (a) Includes receipts on account of experimental cultivation. The different experiments may be represented by separate detailed heads —Cotton, Silk, Tea, Cotton-gin, etc

(b) Botanical and other public garden receipts and "Receipts on account of public exhibitions and fairs" should be shown as separate sub-heads under this minor head

## MAJOR HEADS

## MINOR HEADS

F. Civil Administration.—*contd*

XXX VETERINARY	Veterinary College and School fees
	Other receipts (69)
	Collection of payments for services rendered (21)
	Receipts in England
	Loss or gain by exchange
	<i>Deduct</i> Refunds
XXXI CO-OPERATION	Audit fees
	Miscellaneous receipts (70)
	Receipts in England
	Loss or gain by Exchange
	<i>Deduct</i> Refunds

(69) Includes the sub-head "Bacteriology" "Receipts on account of the sales of the anti-rinderpest serum issued from the Imperial Institute of Veterinary Research, Muktesar", are adjusted under the sub-head solely on the books of the Accountant General, Central Revenues

(70) Includes also all recoveries made by the Registrar, Co-operative Societies except fees for the audit of the accounts of Co-operative Banks and Societies

## MAJOR HEADS

## MINOR HEADS

F. Civil Administration *contd*

## XXXII INDUSTRIES

.          	Industries Cinchona plantations Fisheries Indian School of Mines . Recoveries of overpayments (20) Collection of payments for services rendered (21) Receipts in England Loss or gain by exchange <i>Deduct</i> Refunds
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## MAJOR HEADS

## MINOR HEADS.

F Civil Administration *contd*

## XXXIII AVIATION

- . Aviation Receipts
- Receipts in England
- Loss or gain by exchange

## XXXIV BROADCASTING

- . Licence Fees
- Other Receipts
- Receipts in England
- Loss or gain by exchange
- Deduct* Refunds

## MAJOR HEADS

## MINOR HEADS

F. Civil Administration *contd*

## XXXV INDIAN STORES DEPARTMENT

Fees on account of purchase of stores.  
 Fees on account of inspection of stores  
 purchased through the Department  
 Fees on account of inspection of stores  
 not purchased through the Department  
 Testing fees recovered by the Government Test House  
 Testing and Inspection fees recovered  
 by the Metallurgical Inspectorate.  
 Other miscellaneous receipts  
 Receipts in England  
 Loss or gain by exchange.  
*Deduct* Refunds

## MAJOR HEADS

## MINOR HEADS

F. Civil Administration—*concl'd*XXXVI MISCELLANEOUS DE-  
PARTMENTS*Labour and Emigration*

Emigration fees (71)

Fees for the registration of Trade  
Unions (72)*Miscellaneous—*

Registration of Accountants

Examination fees (73)

Patent fees (74)

Sale of stores and materials

Fees for the inspection of steam  
boilersRegistration of Joint-Stock Com-  
paniesAdministration of Indian Partner-  
ship Act, 1932

Miscellaneous (75)

Receipts in England

Loss or gain by exchange

*Deduct Refunds*

(71) The detailed heads are —

(a) Internal (*i e*, within British India)(b) External (*i e*, outside British India)

(72) The fees realised for the registration of Trade Unions under the Indian Trade Unions Act, 1926, are credited to this head

(73) Examination fees relating to examinations conducted by Departments which have no answering head on the receipt side of the account are taken to this head, *e g*, examination fees realised by the Public Service Commission of the Central Government and by the heads of Audit Offices

(74) The fees realised by the Controller of Patents are credited to this head

(75) Includes birth, death and marriage registration fees and receipts of Scientific Departments (if any)

## MAJOR HEADS

## MINOR HEADS

## G Currency and Mint.

XXXVII	CURRENCY .	.	Share of Surplus Profits of the Reserve Bank (76)
			Currency Note Press
			Value of old Currency Notes assumed to be no longer in circulation
			Value of unclaimed Currency Notes.
			Receipts in England.
			Loss or gain by exchange
			Miscellaneous.
			<i>Deduct</i> — Refunds

(76) This head is intended for the adjustment of surplus profits payable by the Reserve Bank under Section 47 of the Reserve Bank Act

## MAJOR HEADS

## MINOR HEADS

G. Currency and Mint—*contd*

## XXXVIII MINT

Percentage chargeable on the coinage  
of new rupees

Fees for coining dollars, etc

Other gain on silver coinage opera-  
tions

Profit on circulation of nickel coins.

Profit on circulation of bronze and  
copper coins

Assay Fees

Miscellaneous (77)

Receipts in England

Loss or gain by exchange

*Deduct* Refunds

(77) Includes receipts on account of sale of old stores and materials



## MAJOR HEADS

## MINOR HEADS

## H. Civil Works and Miscellaneous Public Improvements (38)

XXXIX CIVIL WORKS . . .	Rents
	Interest on Cemetery Endowments.
	Ferry Receipts
	Tolls on Roads
	Receipts from Workshops
	Recoveries of expenditure
	Transfer from Central Road Fund (78)
	Miscellaneous
	Receipts in England
	Loss or gain by exchange
	<i>Deduct</i> Refunds

(78) See footnote (309)

## MAJOR HEADS

## MINOR HEADS

H.—Civil Works and Miscellaneous Public Improvements (38)—*contd*XI. RECEIPTS FROM ELECTRIC  
SCHEMES

## I Hydro-Electric Schemes

## A Name of Project

Gross Receipts

*Deduct*

Working Expenses

Sale of power

Miscellaneous Revenue

Receipts in England

Loss or gain by exchange

*Deduct* RefundsWorks expenditure chargeable to  
Revenue

Maintenance proper

Provision for depreciation as calculated  
for transfer to the Depreciation  
Reserve Fund*Less* Amount to be spent from the  
Depreciation Reserve Fund  
Net amount transferred to the  
Depreciation Reserve FundRenewals and Replacements from the  
Depreciation Reserve Fund

Establishment

Tools and Plant

Suspense

Cost of power creditable to Bulk  
Supply

Charges in England

Loss or gain by exchange

Net Receipts

## B Name of Project and so on

## II Thermo-Electric Schemes—

## A Name of Project

Gross Receipts

*Deduct—*

Working Expenses

Net Receipts

## B Name of Project and so on

As in I above

## MAJOR HEADS

## MINOR HEADS

H.—Civil Works and Miscellaneous Public Improvements (38)—*concl'd*

XLI BOMBAY SCHEME	DEVELOPMENT	Rents from properties Sales of electricity Miscellaneous Receipts Receipts in England Loss or gain by exchange. <i>Deduct</i> Refunds
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## J—Miscellaneous

XLII RECEIPTS STATES	FROM INDIAN	Receipts from Indian States (79) <i>Deduct</i> Refunds
XLIII TRANSFERS FROM FAMINE RELIEF FUND (80) (302)		

(79) His Majesty has directed that all cash contributions and receipts due from or by an Indian State under Section 146 of the Government of India Act 1935, should be placed at the disposal of the Central (Federal) Government. These receipts enter the accounts of the Crown Representative only formally, the entries on the receipt side of his account being offset by a deduct entry to represent the amount placed at the disposal of the Central Government. These receipts other than repayments in respect of loans are recorded under this head in the Central Accounts, the receipts from each Indian State being shown separately.

(80) This head is credited with the sums transferred from Famine Relief Fund to meet expenditure on Famine Relief and other objects of a revenue or capital nature, which is chargeable against the Fund. The head is not operated upon in provinces in which such transfers are treated as deductions from expenditure under "51-A—Famine Relief" and other heads concerned.

Transfers from the fund as *advances* on account of loans to cultivators under the Agriculturists' Loans Act, (e.g., in Orissa) and for repayment of debt are accounted for through the head "Transfers from Famine Relief Fund" in the Debt Section of the account—*vide* footnote (285-B).

## MAJOR HEADS

## MINOR HEADS

J. Miscellaneous—*contd*XLIV RECEIPTS IN AID OF SUPER-  
ANNUATION

Subscriptions to the Military Fund  
 Receipts of the Military Orphan Fund  
 Subscriptions to the Medical Retiring Fund  
 Subscriptions under the Indian Civil service (Non-European Members) Family Pension Rules  
 Subscription to the Bengal Civil Fund (81)  
 Subscriptions to the Madras Civil Fund  
 Subscriptions to the Bombay Civil Fund  
 Contributions for pensions and gratuities (82)  
 Recoveries on account of capitalised marine pensions  
 Deductions for Marine Pension Fund

(81) To be divided into two detailed heads, "Ordinary" and "Additional"

(82) Includes refund of gratuity on re-employment and recoveries of actual charges in respect of pensions relating to other Governments

Recoveries of leave and pensionary charges on account of establishment doing work for other Governments, outside bodies and others are adjusted in accordance with the following rule —

When leave and pension contributions are levied separately, the recoveries representing leave contributions should be credited to the receipt head corresponding to the service head to which the pay of the establishment is debited, or, where there is no corresponding receipt head, to the minor head "Collection of payments for services rendered" under the major head "XLVI—Miscellaneous", while the recoveries representing pensionary contributions should be credited to "XLIV—Receipts in aid of Superannuation". In cases in which the combined rates of leave and pension contributions continue to apply, the recoveries should continue to be credited to the head "XLIV—Receipts in aid of Superannuation". These rules apply to recoveries of foreign service contributions also, the recoveries representing contribution for leave, where this is levied separately, being credited to the receipt head appertaining to the department which lent the officer to the foreign employer or to the head "XLVI—Miscellaneous", as the case may be.

Additions to regular establishments the cost of which is recoverable from local funds, etc., should be charged direct to general revenues as a separate section or branch of the establishment to which they are attached. The recovery in respect of the cost, of such establishment should be treated as a departmental receipt, unless it can be taken in reduction of expenditure under the rules governing the treatment of recoveries of expenditure in the accounts, while the recovery representing leave and pension contributions should be adjusted in accordance with the procedure set forth above.

## MAJOR HEADS

## MINOR HEADS

J. Miscellaneous.—*contd*XLIV RECEIPTS IN AID OF SUPER-  
ANNUATION *contd*

Miscellaneous
Receipts in England (83)
Loss or gain by exchange
Deduct Refunds

Leave and pension contributions of Military Officers in permanent civil employ lent to Foreign Service should be adjusted as indicated above, while contributions of Military officers and others in permanent military employ, including those in temporary civil employ, and contributions for pensions of Indian Soldiers lent for Imperial Service should be credited to the head "Defence Receipts—Effective" or "Defence Receipts—Non-Effective" as the case may be.

Contribution recovered from foreign employers towards Government's liability under rule 11 of the Indian Civil Service (Non European Members) Provident Fund Rules is credited to this minor head.

Penal interest on arrears of contributions towards leave salary and pension of Government servants on foreign service is credited to the head of account to which the contributions are credited.

(83) The sub heads are—

A —*Secretary of State*—

Widows' Funds of the Home Establishment of the East India Company, Dividends

Subscriptions in aid of the India Office Provident Fund

Subscriptions in aid of Military Funds —

Bengal Military Orphan Society

Bengal Military Fund

Madras Military Fund

Bombay Military Fund

Subscriptions and Donations Indian Civil Service Family Pensions

Miscellaneous

B —*High Commissioner for India* —

Subscriptions in aid of the Indian Civil and Military Funds —

Bengal Civil Fund

Bombay Civil Fund—Provident Branch

Deductions for Marine Pension Fund

Subscriptions and Donations, Indian Civil Service Family Pensions

Subscriptions in respect of Family Pensions of Non European Members of the Indian Civil Service

Wage deductions on account of contributions to Pensions

Miscellaneous

## MAJOR HEADS

## MINOR HEADS

J. Miscellaneous *contd*

## XLV STATIONERY AND PRINTING

Stationery receipts (84)

Sale of plain paper used with stamps.

Sale of gazetted and other Government publications

Other press receipts

Receipts in England

Loss or gain by exchange

*Deduct* Refunds

(84) Includes sale-proceeds of stationery

Sale-proceeds of stationery boxes, etc (This head is intended for the proceeds of stationery boxes sold by the Controller or Superintendent of Stationery. The sale proceeds of boxes in which stationery is supplied from Central Stores should be credited to the head of account corresponding to the Department which sells the boxes and to "XLVI—Miscellaneous", when the sales are effected by departments for which there are no answering heads on the receipt side of the account)

## MAJOR HEADS

## MINOR HEADS

J.—Miscellaneous—*contd*

## XIV. MISCELLANEOUS (85)

Unclaimed deposits  
 Unclaimed Supply bills and Remittance Transfer Receipts of more than three years' standing (86)  
 Treasure Trove  
 Sale proceeds of Durbar presents (87)  
 Sale of old stores and materials  
 Sales of land and houses, etc  
 Fees for Government audit (88)  
 Commission on purchase, Sale, etc of Government Securities and on Savings Bank investments  
 Contributions (89)  
 Rents  
 Rates and Taxes  
 Naturalisation, passport and copyright fees  
 Other fees, fines, and forfeitures (90)  
 Percentages chargeable on European stores for Provincial and Local Funds, etc (91)

(85) This major head covers all transactions of the Civil Department which it is not found possible to bring to account under any of the descriptive major heads

(86) Lapsed Remittance Transfer Receipts in the Civil Department are taken to this head. Military lapsed transfer receipts are adjusted in the books of the Defence Department

(87) Receipts of special missions, being commonly presents, should be taken to this head. When instructions are given to open a separate head for any mission, separate detailed heads will suffice

(88) Includes fees from Courts of Wards for audit of their accounts

(89) This head is intended for contributions from Municipalities and Local Funds which are not made for any specific purpose

(90) Marriage and burial fees

Fees for the services of the Government Examiner of Questioned Documents

Other items (fees for stamping weights and measures, except in Bombay where they are credited to the head "XXXII—Industries—Industries", etc, certificated fees, Bombay, fees for inspection and copying declarations)

(91) Includes two detailed heads, viz —

(1) One per cent, for Marine Insurance, cost of stores lost, general average, etc

(2) Two per cent for agency and departmental charges

## MAJOR HEADS

## MINOR HEADS

J. Miscellaneous—*concl'd*XLVI MISCELLANEOUS *cont'd*

Receipts on account of lapsed Wasika  
Pensions payable in lieu of interest  
on the Oudh Loans

Percentage on capital cost of furniture  
supplied to High Officers

Receipts arising out of the Military  
Lands Scheme, Bombay

Transfer from the deposit account of  
grants for economic develop-  
ment and improvement of rural  
areas (Bihar) (92)

Gain by exchange on local transac-  
tions (93)

Recoveries of overpayments (94)

Collection of payments for services  
rendered (95)

Miscellaneous (96)

Net gain by exchange on Remittance  
transactions

Receipts in England (97)

Loss or gain by exchange

*Deduct* Refunds

(92) See footnote (159)

(93) On transactions not affecting the London Account

(94) Cash recoveries of service payments in previous years (when the charges were debited to departments not having a corresponding receipt head)

(95) This minor head is used for those departments which have no special receipt head in the accounts

(96) Recoveries on account of law charges other than those in pauper suits (when the charges have been against departments not having an answering receipt head)

Toll fees on the Khyber Road

Other items (see instructions in footnote 270)

(97) The sub-heads are —

Receipts from His Majesty's Foreign Office on account of excess cost of Diplo-  
matic and Consular Establishments in Persia

Miscellaneous Receipts



## MAJOR HEADS

## MINOR HEADS

## K. Defence Services.

XLVII DEFENCE RECEIPTS  
EFFECTIVE

## I Fighting Services

## II Administrative Services

III Manufacturing Establishments  
(including stores)IV Army Headquarters, Staff of  
commands, etcV Purchase and sale of stores  
Equipment and Animals (other  
than those purchased direct by  
Manufacturing Establishments Mi-  
litary Engineer Services, Royal  
Air Force and Royal Indian Navy).

## VI Special Services

VII Transportation, Conservancy  
Hot Weather Establishments and  
MiscellaneousVIII Military Engineer Services (in-  
cluding stores)

## IX Auxiliary and Territorial Forces

X Royal Air Force (including  
stores)XI Royal Indian Navy (including  
stores)

## XII Quetta Reconstruction

## Receipts in England (98)

## (Minor heads as above)

## Loss or gain by exchange

(98) The sub heads and detailed heads are given in the Classification Handbook issued under the authority of the Military Accounts Department

MAJOR HEADS

MINOR HEADS

K. Defence Services *contd*XLVIII DEFENCE  
NON-EFFECTIVE

RECEIPTS

I Army.

II Royal Air Force

III. Royal Indian Navy

Receipts in England (98).

(Minor heads as above)

Loss or gain by exchange

## MAJOR HEADS

## MINOR HEADS

**L. Contributions and Miscellaneous Adjustments between Central and Provincial Governments.**

XLIX GRANTS-IN-AID FROM CENTRAL GOVERNMENT (99)

L MISCELLANEOUS ADJUSTMENTS BETWEEN CENTRAL AND PROVINCIAL GOVERNMENTS

(99) Receives grants to Provinces under Section 142 of the Government of India Act, 1935. Grants-in aid to Coorg from the Central Government are also taken to this head.

## MAJOR HEADS

## MINOR HEADS

## M. Extraordinary items.

LI EXTRAORDINARY RECEIPTS (100)	Annuity receipts from Government of Burma
	Sale of land
	Sale of other Government Assets
	Other items
	<i>Deduct</i> Refunds
	Receipts in England
	Loss or gain by exchange

(100) Any special and non-recurring receipts unconnected with expenditure previously debited to a capital head the amounts of which are sufficiently large to justify a departure from the general rule of classification laid down in Article 131 (6) of the Audit Code, may be credited under this head if Provincial Government desires to distinguish them from the ordinary revenues of the year

MAJOR HEADS

MINOR HEADS

**BB Railway Capital Account not charged to Revenue (101).**

<b>LIII CAPITAL CONTRIBUTED BY RAIL- WAY COMPANIES AND INDIAN STATES TOWARDS OUTLAY ON STATE RAILWAYS</b>	<b>(36)</b>
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(101) This head will not be required, when the Federal Railway Authority is established under the provisions of Part VIII of the Government of India Act, 1935

## MAJOR HEADS

## MINOR HEADS

## A. Direct Demands on the Revenue

## I. CUSTOMS

Sea Customs, charges at the Ports  
(102)

Land Customs, charges (103)

Assignments and Compensations

Miscellaneous

Charges in England (104)

Loss or gain by exchange

(102) The charges of each principal port should be stated under a separate sub-head  
Charges in connection with Jute Export duties should be shown separately, if possible.

(103) This head may, if necessary, be amalgamated with the head "Sea Customs, etc."

(104) Should be shown under the following sub heads —

Leave salaries and Deputation Pay

Sterling overseas Pay

Stores for India

Other charges

Under each of these sub-heads the charges should be distinguished between expenditure of the Secretary of State and that of the High Commissioner for India

Other sub-heads may be opened to meet the requirements of Government according to the principle laid down in Note 1 of the General Note

## MAJOR HEADS

## MINOR HEADS

A. Direct Demands on the Revenue *contd*

2 —CENTRAL EXCISE DUTIES .	<div>Charges on collection of Excise Duty on Sugar (105)</div> <div>Charges on collection of Excise Duty on Matches</div> <div>Charges on collection of Excise Duty on Mechanical Lighters</div> <div>Charges in England (104)</div> <div>Loss or gain by exchange</div>
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(105) Similar minor heads may be opened as and when necessary in respect of charges connected with the collection of excise duties on other articles

MAJOR HEADS

MINOR HEADS.

A. Direct Demands on the Revenue *contd*

3. CORPORATION TAX . . .	Collection of Corporation Tax
	Charges in England (104).
	Loss or gain by exchange



## MAJOR HEADS

## MINOR HEADS.

A. Direct Demands on the Revenue *contd.*

4 TAXES ON INCOME OTHER THAN CORPORATION TAX	Collection of Income Tax (106).
	Other charges
	Charges in England (104)
	Loss or gain by exchange

(106) Includes charges for collection of Super-tax. Charges for collection of Corporation Tax will be accounted for under this head in the first instance. At the end of the year a proportionate share determined according to such method as may be decided upon will be transferred to "3—Corporation Tax—Collection of Corporation Tax" by credit to a separate sub-head "*Deduct*—Proportionate charges transferred to 3 Corporation Tax" to be opened under this head.

## MAJOR HEADS.

## MINOR HEADS

A. Direct Demands on the Revenue—*contd*

## 5. SALT . . .

## I Charges of the Northern India Salt Revenue Department

A *Working Expenses*

Direction

Manufacture and sale

Engineering Section

Medical Establishments

Contribution to the Depreciation Reserve Fund

Renewals and Replacements

*Deduct* Amount met from the Depreciation Reserve Fund

Cost of Accounts and Audit

Pensionary charges and contribution to Provident Funds

Charges in England (104)

Loss or gain by exchange

B — *Other Revenue Expenditure*

Preventive Establishments

Interest on capital

Royalties and compensations

Miscellaneous

## II. Charges in Provinces.

Direction

Preventive Establishments

Medical Establishments

Salt purchase and freight

Works

Royalties and Compensations

Charges in England (104)

Loss or gain by exchange

## MAJOR HEADS

## MINOR HEADS

A. Direct Demands on the Revenue *contd.*

## 6. OPIUM .

Superintendence and other - Establishment in the United Provinces.

Ghazipur Opium factory.

Other Opium Agencies and Establishments

Purchase of Opium

Payments for Special cultivation in Malwa

Payments to Cultivators in the United Provinces

Compensations

Miscellaneous Opium Charges in Calcutta

Works

Neemuch Opium Factory.

Miscellaneous (107)

Charges in England (104)

Loss or gain by exchange.

(107) Includes cost of Police Guards supplied to the Opium Department.

## MAJOR HEADS

## MINOR HEADS

A Direct Demands on the Revenue *contd*

## 7 LAND REVENUE

Charges of administration (108)  
 Management of Government estates (109)  
 Charges on account of land revenue collections (110)  
 Charges on account of fishery collections  
 Survey, Settlement and Record Operations  
 Land Records (111)  
 Charges on account of encumbered estates  
 Allowances to District and Village Officers (112)  
 Assignments and Compensation (113)  
 Charges in England (104)  
 Loss or gain by exchange

(108) This head includes all district administrative charges other than those debited to the group-head 'F — District Administration' subordinate to the major head '25 — General Administration' under the principle enunciated in footnote (156)

The sub-heads under this minor head vary from province to province according to the actual constitution of the district staff

(109) Government Estates are estates of which the rental temporarily or permanently belongs to Government. The charges may be shown under three divisions

- (a) Collection of Revenue
- (b) Outlay on Improvement
- (c) Cost of Settlement

Where commission is paid on the collection of rents of Government estates, it should be charged to (a) under this head, and not to "Charges on account of land revenue collections"

The survey and settlement of a permanent estate, if done as an isolated business, and not as part of a general arrangement for survey and settlement, should be charged to (c) under this head

(110) Includes commission on Land Revenue Collections

Percentage allowed as remuneration to village officers (Bombay)

(111) This includes the charges of the department created for the maintenance of the record of survey but dealt with in different provinces under different names. It should be divided into two sub-heads "Superintendence" and "District charges". All Patwari and Kanungo charges should be shown under the latter head (except in Bengal, Bihar and Orissa)

(112) These allowances consist mainly of allowances paid to village officials, many of them hereditary maintained in the interest of land revenue collection

(113) Includes—

- (1) Payment to Inamdars and other grantees
- (2) Pensions in lieu of resumed lands
- (3) Mahkana or Allowances to excluded proprietors
- (4) Other land revenue compensations

## MAJOR HEADS

## MINOR HEADS

A Direct Demands on the Revenue *contd*

## 8 PROVINCIAL EXCISE

Superintendence

District Executive Establishment  
(114)

Distilleries (116)

Departmental and Commission shops

Cost of opium supplied to provincial  
Excise Department (115)

Purchase of Ganja and other drugs

Compensations

Excise Bureau (116)

Charges in England (104)

Loss or gain by exchange

(114) Includes Inspection and Prevention

In Bengal and Bombay the nomenclature used for this minor head is "District charges"

(115) As soon as the opium is supplied to the Provincial Excise Department from the factory the cost price thereof is debited to this head by credit to the head "Cost price of opium sold to Provincial Governments" under "VI—Opium"

(116) In Bengal charges for "Excise Bureau" are shown under the minor head "Superintendence" and those for "Distilleries" under "District charges"

## MAJOR HEADS

## MINOR HEADS

A. Direct Demands on the Revenue *contd.*

## 9 STAMPS

## A.—Non-Judicial

Superintendence (117)

Central Stamp Office at Calcutta

Charges for the sale of stamps (118)

Cost of stamps supplied from Central Stamp Stores (119)

Cost of stamps supplied from Provincial Stamp Stores

## B Judicial

Superintendence (117)

Charges for the sale of stamps (118)

Cost of Stamps supplied from Central Stamp Stores (119)

Cost of stamps supplied from Provincial Stamp Stores

## C General

Security Printing, India (120)

Charges in England (104)

Loss or gain by exchange

(117) The distribution of the charges under this head and under the head 'Stamps supplied from central stores' between 'A—Non-Judicial' and 'B Judicial' should be made in accordance with the orders of the Provincial Government to whom the matter should be referred. If considered desirable the charges need not be distributed but may be shown under a single minor head outside the division.

Contingencies of Collectors' offices properly debitable to 'Stamps' should be taken under this head even when no separate District Establishments are entertained for stamp work alone.

(118) Includes commission, discount, and the pay and allowances of official vendors entertained for the sale of stamps.

(119) The cost of stamps supplied from the Central Stamp Stores is charged to this head. The charges include overhead charges to cover a portion of the cost of maintenance of the stores and incidental charges connected with the supply of stamps, if any.

(120) Includes—

Working expenses

Interest on Capital

## MAJOR HEADS

## MINOR HEADS

A. Direct Demands on the Revenue *contd*

10 FOREST	General Direction (121)
	Forest Research Institute
	Conservancy and Works
	Establishment
	Interest on Capital (122)
	Charges in England (104)
	Loss or gain by exchange

(121) The charges on account of the pay, allowances and contingencies of the Inspector-General and Chief Conservators of Forests, (or other officers of similar standing) should be shown under this head

(122) This head, records the interest on capital outlay on individual forest schemes which is specifically met from borrowed funds

MAJOR HEADS.

MINOR HEADS.

A. Direct Demands on the Revenue *contd.*

11 REGISTRATION . . .	Superintendence.
	District charges.
	Charges in England (104).
	Loss or gain by exchange



## MAJOR HEADS

## MINOR HEADS

A. Direct Demands on the Revenue *contd*12 —CHARGES ON ACCOUNT OF MOTOR  
VEHICLES ACTS

Charges of collection (123).

Inspection of Motor Vehicles.

Compensations to local bodies, etc.

Other charges.

Transfer to the United Provinces  
Road Fund

Charges in England (104)

Loss or gain by exchange.

(123) The cost of special establishment, if any, entertained for administration of Motor Vehicles Acts is shown under this head. Such charges incurred in any Administrative Department of Government may be debited to the major head connected with the Department concerned.

## MAJOR HEADS

## MINOR HEADS

A. Direct Demands on the Revenue—*concl'd*

13 OTHER TAXES AND DUTIES (124)	Collection charges
	Entertainment Tax
	Betting Tax
	Luxury Tax
	Charges under the Electricity Acts
	Charges in connection with Tobacco Duties
	Charges in England (104)
	Loss or gain by exchange

(124) Separate minor heads may, if necessary be opened with the approval of the Auditor General for the record of collection charges in respect of any other taxes and duties that may be levied

## MAJOR HEADS

## MINOR HEADS

## AA. Principal Revenue Heads—Capital outlay on Salt Works charged to Revenue

## 5-A CAPITAL OUTLAY ON SALT WORKS

Plant and machinery

Other items

Charges in England (104)

*Deduct* Receipts and recoveries on capital Account

Loss or gain by exchange

## MAJOR HEADS

## MINOR HEADS

**B Railway Revenue Account (125).**

15-A — STATE RAILWAYS	Interest on Debt
Commercial Lines .	Interest on Capital contributed by Companies and Indian States
15-B STATE RAILWAYS--	
Strategic Lines	Interest on Debt
15-C SUBSIDISED COMPANIES	(36)
15-D MISCELLANEOUS RAILWAY EXPENDITURE	
Commercial Lines	(36)
15-E MISCELLANEOUS RAILWAY EXPENDITURE	
Strategic Lines .	(36)

**BB Railway Capital Account charged to Revenue.**

16 CONSTRUCTION OF RAILWAYS (CHARGED TO PROVINCIAL REVENUES)	
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(125) When the provisions of Part VIII of the Government of India Act, 1935 come into force, the major heads under this Section will be replaced by a single head —

“ 15 Miscellaneous Railway Expenditure ”.

## MAJOR HEADS

## MINOR HEADS

## C. Revenue Account of Irrigation, Navigation, Embankment and Drainage Works (38).

17 — INTEREST ON WORKS FOR WHICH  
CAPITAL ACCOUNTS ARE KEPT  
(126)

Irrigation Works  
Navigation, Embankment and Drain-  
age Works

18 OTHER REVENUE EXPENDITURE  
FINANCED FROM ORDINARY  
REVENUES

## A Irrigation Works

(1) Works for which neither  
Capital nor Revenue  
accounts are kept

Works  
Extensions and Improvements.  
Maintenance and Repairs  
Establishment  
Tools and Plant  
Suspense  
Charges in England (104)  
Loss or gain by exchange.

(2) Miscellaneous Expenditure .

Establishment.  
Tools and Plant.  
Other charges  
Grants-in-aid  
Suspense  
Charges in England (104).  
Loss or gain by exchange

(126) See footnote (42).

## MAJOR HEADS

## MINOR HEADS

C. Revenue Account of Irrigation, Navigation, Embankment and Drainage  
Works (38)—*concl'd*

18 — OTHER REVENUE EXPENDITURE  
FINANCED FROM ORDINARY  
REVENUES *concl'd*

B Navigation Embankment and  
Drainage Works

(1) Works for which neither  
capital nor revenue accounts  
are kept

As for A (1) above

(2) Miscellaneous Expenditure

As for A (2) above

*Deduct* Amount financed from  
Famine Relief Fund

Net Amount Charged to Ordinary  
Revenues

Irrigation Works

18 (1) OTHER REVENUE EXPENDI-  
TURE FINANCED FROM  
FAMINE RELIEF FUND

Navigation, Embankment and Drain-  
age Works

## MAJOR HEADS

## MINOR HEADS

**CC. Capital Account of Irrigation, Navigation, Embankment and Drainage Works charged to Revenue (38).**

19	CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS	
A	Financed from Famine Relief Fund	Irrigation Works Navigation, Embankment and Drain- age Works
B	Financed from Ordinary Reve- nues	Same as for A above
<i>Deduct</i>	Repayments of Capital ex- penditure charged to Ordinary Revenues	Irrigation Works Navigation, Embankment and Drainage Works
	Net amount charged to Ordinary Revenues	Irrigation Works Navigation, Embankment and Drainage Works

**D. Posts and Telegraphs Revenue Account**

20	POSTS AND TELEGRAPHS	
	Interest on Debt . . . .	(36)

**DD Posts and Telegraphs Capital Account charged to Revenue.**

21	CAPITAL OUTLAY ON POSTS AND TELEGRAPHS	(36)
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## MAJOR HEADS

## MINOR HEADS

## E. Debt Services.

22 INTEREST ON DEBT AND OTHER  
OBLIGATIONS

## A Interest on Ordinary Debt

## (1) Rupee Debt—

1 *Interest on Permanent Loans*

NOTE A separate detailed head to be opened for interest payment on each denomination of loan

2 *Discount on Loans*

NOTE Discount relating to each denomination of loan should be shown separately

3 *Floating Loans*

Discount on Treasury Bills (127)

Interest on other Floating Loans (128)

4 *Other Items*

Interest on Expired Loans

Management of Debt

Brokerage, Commission, etc

Miscellaneous Advertisement charges, etc

5 Interest on Loans taken from the  
Central Government

(127) The debit under this head in the accounts of a particular year is to be limited to the discount actually accrued during that year. This is effected in the manner indicated below. On the issue of a treasury bill, the entire amount of discount should be charged in the first instance to this head. At the end of the year this head should be relieved of that portion of the discount on treasury bills outstanding on the 31st March which has not yet accrued, by credit to this head and debit to a separate detailed head "Discount on treasury bills" subordinate to the local ledger head "Suspense Account". On maturity of the treasury bill in the following year, the amount of discount accruing in that year should be charged to this head by credit to the detailed head under "Suspense Account" mentioned above, thus clearing the debit outstanding under that head.

As regards Treasury Bills issued by the Government of India, the necessary adjustment in respect of part discount in respect of bills outstanding on the 31st of March is made by the Accounts Officers in consultation with the Controller of the Currency. Similar adjustments in respect of Treasury Bills issued by Provincial Governments should be made by the Accountant General in consultation with the Government concerned.

(128) Temporary detailed heads should be opened as occasion requires



MAJOR HEADS

MINOR HEADS

E. Debt Services—*contd.*

22 INTEREST OF DEBT AND OTHER  
OBLIGATIONS—*contd.*

A.—Interest on Ordinary  
Debt *contd.*

(ii) Sterling Debt—

- 1 Interest on Loans contracted in England under various Acts (A separate detailed head to be opened for interest on each denomination of sterling loan)
- 2 Interest portion of Annuities created in purchase of Railways (129)

(129) The capital portion of these payments is charged to Section N—Permanent Debt The payments relating to each Railway may be recorded separately

## MAJOR HEADS

## MINOR HEADS

E Debt Services *contd*22 INTEREST ON DEBT AND OTHER  
OBLIGATIONS—*contd*A INTEREST ON ORDINARY  
DEBT *contd*(ii) Sterling Debt—*contd*3 Interest on outstanding liabilities  
of Railway Companies taken over  
on purchase or termination of  
contract (130)4 Interest on liabilities assumed in  
respect of British Government 5  
per cent War Loan (1929-47)

5 Discount on Loans

6 Management of Debt

*Deduct* Amounts chargeable to State  
Railways Management of Rail-  
way Specific Debt

7 Other Items

Difference between par value and  
cost of India Bonds purchased  
for cancellationStamp duty on transfers and Powers  
of Attorney, etc

8 Interest on Floating Loans

9 Loss or gain by exchange

(121) The detailed heads are —

Interest on East Indian Railway Irredeemable Debenture Stock,  $4\frac{1}{2}$  per cent

Interest on East Indian Railway new Debenture Stock, 3 per cent

Interest on East Indian Railway Debenture Stock,  $3\frac{1}{2}$  per cent

Interest on Eastern Bengal Railway Irredeemable Debenture Stock, 4 per cent

Interest on South Indian Railway Irredeemable Debenture Stock,  $4\frac{1}{2}$  per centInterest on Great Indian Peninsula Railway Irredeemable Debenture Stock, 4  
per centInterest on Great Indian Peninsula Railway Irredeemable Debenture Stock,  $3\frac{1}{2}$   
per cent

Interest on Burma Railways' Debenture Stock, 3 per cent

## MAJOR HEADS

## MINOR HEADS

E Debt Services *contd*22 INTEREST ON DEBT AND OTHER  
OBLIGATIONS *contd*B Interest on Unfunded  
Debt1 *Special Loans*Interest on Loans from the late King  
of Oudh

Interest on other special Loans (131)

2 *Treasury Notes of Service and other  
Funds* (132)3 *Deposits of Service Funds bearing  
interest* (134)Interest on Bengal Uncovenanted  
Service Family Pension Fund.Interest on Bombay Family Pension  
Fund of Government ServantsInterest on Bengal and Madras  
Service Family Pension FundInterest on Madras Military Assistant  
Surgeons' Fund4 *Savings Bank Deposits* (134)Interest on Post Office Savings Bank  
Deposits (P & T)Bonus on Post Office Cash Certi-  
ficates (P & T) (133)Payments to Post Office for Savings  
Bank and Cash Certificate Work

(131) Detailed heads may be provided to show separately the interest payable on different interest bearing obligations treated as special Loans

(132) Includes interest on—

Treasury Notes on account of Soldier's Savings Bank Deposits

Treasury Notes on account of the Bhonsla and other Nagpur Temples

Madras non-transferable Treasury Notes at 4 per cent

(133) See footnote (301)

(134) Interest on Savings Bank Deposits, State Provident Funds and Special Deposits Accounts is adjusted in closing the accounts of the year. Interest on Service Funds should, as far as possible, be also adjusted to the Service Head in the last month of the year, and if it is necessary to give credit to the Fund Account in any other month, it should be done by debit to "Interest Suspense Account" under "Unfunded Debt"

## MAJOR HEADS

## MINOR HEADS

E Debt Services *contd*22 --INTEREST ON DEBT AND OTHER  
OBLIGATIONS—*contd*B.—Interest on Unfunded  
Debt— *contd*

5	<i>State Provident Funds</i> (134) Interest on General Provident Fund.
	Interest on Indian Civil Service Provident Fund
	Interest on Indian Civil Service (Non-European Members) Pro- vident Fund
	Interest on Defence Services Officers' Provident Fund
	Interest on Contributory Provident Funds
	Interest on Deposits in State Railway Provident Institutions
	Interest on Companies Railways Pro- vident Funds
	Interest on Other Miscellaneous Pro- vident Funds

## MAJOR HEADS

## MINOR HEADS

E. Debt Services—*contd*-22 INTEREST ON DEBT AND OTHER  
OBLIGATIONS—*contd*B Interest on Unfunded  
Debt—*concl'd*6 *Special Deposit Accounts* (134)  
and (135)Interest on General Family Pension  
FundInterest on Hindu Family Annuity  
FundInterest on Bengal Christian Family  
Pension FundInterest on Bombay Family Pension  
Fund of Government Servants,  
Life Assurance BranchInterest on Postal Insurance and  
Life Annuity Fund (P & T)Interest on Cemetery Endowment  
FundInterest on Railway Staff Benefit  
Fund

## Payments in England

Interest on balances of the Indian  
Civil Service Family Pension FundInterest on balances of the Indian  
Military Service Family Pension  
FundInterest on balances of the Superior  
Services (India) Family Pension  
FundInterest on balances of the Indian  
Military Widows' and Orphans  
Fund

Loss or gain by exchange

(135) These are funds under private management which are permitted to deposit cash with Government at Savings Bank rates of interest

## MAJOR HEADS

## MINOR HEADS

E Debt Services *contd*22 INTEREST OF DEBT AND OTHER  
OBLIGATIONS *contd*

## C Interest on Other Obligations.

Interest on Depreciation Reserve  
and other Reserve FundsInterest on Railway Reserve  
FundInterest on Depreciation Reserve  
Fund RailwaysInterest on Depreciation Reserve  
Fund Northern India Salt  
Revenue DepartmentInterest on Renewals Reserve  
Fund Posts and Telegraphs  
Department

## MAJOR HEADS

## MINOR HEADS

E. Debt Services *contd*22 INTEREST ON DEBT AND OTHER  
OBLIGATIONS—*contd*C Interest on Other Obligations *concl**Interest on Depreciation Reserve and other Reserve Funds concl*Interest on General Reserve Fund  
Lighthouses and LightshipsInterest on Depreciation Reserve  
Fund Lighthouses and Light-  
shipsInterest on Additions and Replace-  
ment Reserve Fund Lighthouses  
and LightshipsInterest on deposits of Depreciation  
Reserves of Government Com-  
mercial undertakings (136).*Other Items*Interest on Charitable and other  
FundsInterest on unexpended capital de-  
posited by Railway Companies  
with the Secretary of State

Miscellaneous (137)

*Deduct* Interest realised on invest-  
ments of cash balances (138)

(136) Interest allowed on Depreciation Reserves of Government commercial undertakings deposited with Government is debited to this head

(137) Includes interest on sums or property repaid or returned to non enemy nationals--on Departmental Fine and Guarantee Funds--on Revenue Refunded--on Compensation paid for Land--on Law charges--on their Accounts Includes also advertisement and other charges (other than the Bonus) connected with Post Office Cash Certificates

(138) See foot note (350)

## MAJOR HEADS

## MINOR HEADS

E —Debt Services—*contd*22 INTEREST ON DEBT AND OTHER  
OBLIGATIONS—*concl'd*

## D Transfers

*Deduct*

- (1) Interest transferred to Commercial Departments (139)
- (2) Interest transferred to Forest Department
- (3) Interest paid by Provincial Governments
- (4) Interest portion of equated payments on account of commuted value of pensions (140)

(139) The amounts transferred to different Commercial Departments may be recorded under separate detailed heads

(140) See footnote (282) In the Central section this minor head will appear on the books of the Accountant General, Central Revenues, only



MAJOR HEADS

MINOR HEADS

**E Debt Services—*concl'd***

23 APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT	Sinking Funds (141) Other appropriations (142)
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(141) A detailed head should be opened for each of the loans for which a Sinking Fund is established

(142) This head is intended for the record of appropriations from revenue for reduction or avoidance of debt other than specific appropriations for regularly constituted Sinking Funds

## MAJOR HEADS

## MINOR HEADS

## F. Civil Administration.

## 25 GENERAL ADMINISTRATION

A Heads of Provinces (including Governor General, Executive Council and Ministers) (143)

Salary of the Governor General Governor

Secretarial Staff of Governor General. Governor.

(144)

Staff and house- hold of { Governor General Governor  
(145)

Sumptuary allow- ance of { Governor General Governor

State conveyances and motors of the Governor General (146)

Expenditure from Contract allow- ance (147)

Tour Expenses (148)

Chief Commissioners (149)

Executive Council.

Ministers

(143) When Part II of the Government of India Act, 1935, comes into force, two other minor heads "Counsellors" and "Financial Adviser to the Governor General" will be opened

(144) Charges of Secretary to the Governor General and Secretary to a Governor (or of Private Secretary to a Governor where this designation is retained) and of their establishment as well as any other expenditure falling under section 305 of the Government of India Act, 1935, are shown under this head

(145) Includes all charges on account of the pay and allowances, etc., of Military Secretary, Aides-de Camp and other personal staff of Heads of Provinces and of their establishments and contingencies. The charges on account of the establishment of the Military Secretary to the Governor General, Comptroller of Viceregal House and of his establishment and of contingencies are recorded under this head but the pay and allowances, etc., of the Military Secretary himself, Aides de Camp and Bodyguard of the Governor General are debited to Defence estimates

The purchase of motor cars for the Heads of Provinces is charged to this head

The travelling and other allowances granted to Indian Officers of the Regular Army or Military Police on the retired list, while doing duty as honorary Aides-de-Camp to a Governor, will also be charged under this head

The charges connected with the upkeep of Governor General's gardens are also recorded under this head

(146) Under this head are included charges on account of the purchase, upkeep and feed of State horses, the repairs and upkeep of State carriages and the maintenance of State motor cars

(147) This head is meant for expenditure of a semi-private character such as stable establishments and contingencies, wages and allowances of household servants, etc., incurred by the Governor General and the Heads of Provinces which is met from the contract grant. Charges on account of the purchase of State motor cars for the Governor General and the maintenance of State motor cars for Heads of Provinces are also charged to this head

(148) Suitable detailed heads may be opened under this head to suit the circumstances of each province

(149) Charges of Chief Commissioners, Delhi and Coorg, should be recorded under this head

## MAJOR HEADS

## MINOR HEADS

F. Civil Administration—*contd*25 GENERAL ADMINISTRATION  
*contd*

## B. Legislative Bodies

C—Secretariat and Headquarters  
Establishments

## D Commissioners

## E District Administration (156)

## F—Works

Council of State

Indian Legislative Assembly

Provincial Legislative Assembly

Legislative Assembly Department.

Provincial Legislative Council

Elections for Legislatures. (150)

Civil Secretariats (151)

Military Secretariat. (152).

Public Service Commission

Board of Revenue, Financial Commissioner and establishments

Inspector General of Stamps, Registration and Excise (153)

Agent for Government Consignments

Local Fund Audit Establishments. (154)

Commissioners (155).

General Establishments (157)

Sub-divisional Establishments.

Other Establishments.

Original Works

Repairs

(150) This head records the charges connected with the elections for the Indian and Provincial Legislatures and also those incurred in connection with commissions appointed from time to time for the trial of petitions against elections to Indian and Provincial Legislatures

(151) The charges of different departments of a Secretariat should, if possible, be shown separately. Translators' Department should be an additional sub-head. The charges of the Intelligence Bureau attached to the Home Department of the Government of India are also taken under this head

(152) On the establishment of the Federation, this head will go to the Defence Estimates

(153) Where such an officer exists in any province, the pay and allowances of the Inspector General and the cost of any combined establishment are taken to this head but where separate establishments are employed on the different services they are shown under the respective major heads. A similar procedure may be followed in other cases in which administrative services relating to more than two major heads of account are combined in a single charge for purposes of control. Thus, the charges of the Director of Land Records, Inspector General of Registration and Registrar of Births, Deaths and Marriages in Bombay, which are combined in a single post, are recorded under a separate minor head subordinate to "25 General Administration". The charges of the Director of Land Records and Surveys, Superintendent of Stamps, Inspector General of Registration, etc., in Assam are also treated in the same way

(154) Records the cost of the audit of Local Fund Accounts

(155) When additional Commissioners are employed only on judicial work, their pay and all other charges should be taken under "27—Administration of Justice Civil and Sessions Courts"

(156) In determining the precise charges on account of district administration which should be debited under this head, the general principle should be that any part of such charges which is definitely expended upon work connected with a single major head should be taken as a charge against that major head, while the rest of the charges spent upon work connected with more than one major head should be taken to this head

(157) Charges on account of Treasury should be recorded under a separate sub-head—Charges for acquiring old and foreign coins under the Indian Treasure Trove Act should be treated as contingent charges of the Treasury

## MAJOR HEADS

## MINOR HEADS.

F. Civil Administration *contd*25 GENERAL ADMINISTRATION  
*contd*

G Miscellaneous . . .	Payments to Provincial Governments for Administration of Agency subjects
	Discretionary Grants by Heads of Provinces, etc (158)
	Court of Wards (United Provinces).
	Expenditure from Rural Reconstruction Grants (Bihar) (159)
	Miscellaneous (160)
	<i>Deduct</i> Contributions recoverable from other Governments, Departments, etc

(158) The allocation of the discretionary grants should be determined by the criterion as to who is the grantor and not by the purpose for which the grants are made. Thus the grants made by the Governor, Ministers, Commissioner or the Deputy Commissioner may be classified under this minor head. Similar grants, if any, made by other authorities should be recorded under the appropriate, service head concerned and any expenditure which cannot be so recorded may be classified under "57—Miscellaneous—Miscellaneous and unforeseen charges"

(159) In Bihar the expenditure incurred by District Officers and Officers subordinate to them on schemes financed from rural reconstruction grants is debited to this head, an equivalent amount being transferred from the deposit head "Deposit account of grants for Economic Development and improvement of rural areas" to the head "XLVI—Miscellaneous—transfer from the deposit account of grants for economic development and improvement of rural areas"

(160) Payments on account of passage money from India to the United Kingdom of selected candidates for the Indian Civil Service are charged to this head

## MAJOR HEADS

## MINOR HEADS

**F Civil Administration** *contd***25 GENERAL ADMINISTRATION***concl'd***H Charges in England****A Secretary of State for India**

Payments to His Majesty's Exchequer towards expenses of the departments of the Secretary of State for India

Other charges (161)

Loss or gain by exchange

**B High Commissioner for India**

Salaries and Expenses of the High Commissioner's Department (162)

Other Charges (104)

Loss or gain by exchange

(161) The sub-heads are—

Leave Salaries, Outfit and Voyage Allowances of Governor General, Governors, etc

Indian Civil Service Examination and miscellaneous expenditure

Subventions to Universities for training of I C S probationers

Other Charges

These sub heads may be varied or other sub-heads may be introduced in accordance with the principles laid down in Note 1 of the General Note

(162) The sub heads are (but see Note 1 of the General Note)—

**A High Commissioner's Establishment—**

1 Salaries General

2 Salaries—Accounts Department

**B High Commissioner's Office Expenses****C Education Department****D Colonial Departmental charges for issue of leave, pay, etc****E Stores Department****F Trade Department****G Deduct—Recoveries****H Miscellaneous Civil Charges—**

Leave Salary

Deputation pay

Sterling Overseas pay of Indian Establishment

Stores for India

Other charges

## MAJOR HEADS

## MINOR HEADS

F. Civil Administration—*contd*

26 AUDIT

Auditor General (163)

Officers of the Indian Audit Department

Account and Audit offices (163)

*Deduct* Establishment charges recovered from other Governments, Departments, etc

Charges in England (164)

Loss or gain by exchange

(163) The cost of the officers of the Indian Audit and Accounts Service and the Assistant Accounts and Audit Officers serving in the office of the Auditor General and in the Accounts and Audit offices is shown under the minor head "Officers of the Indian Audit Department"

(164) The sub-heads under this head are—

A *Secretary of State*—

Auditor of Indian Home Accounts and his establishment

*Deduct*—Contribution by Burma Government

B *High Commissioner for India*—

Leave salaries and Deputation Pay

Sterling Overseas Pay

Other Charges

## MAJOR HEADS

## MINOR HEADS

F. Civil Administration *contd*

## 27 —ADMINISTRATION OF JUSTICE

Federal Court  
 High Courts and Chief Courts  
 Law Officers (165)  
 Administrator General and Official Trustee  
 Coroner's Court  
 Presidency Magistrate's Court  
 Judicial Commissioner  
 Civil and Sessions Courts (166)  
 Courts of Small Causes (167)  
 Criminal Courts  
 Pleaders and Mukhtearship examination charges  
 Charges in England (104)  
 Loss or gain by exchange

(165) Includes—

- (i) English Law Officers (*i e*, Advocate General, Standing Council, Solicitor to Government)
- (ii) Legal Remembrancer and High Court Pleaders
- (iii) Mofussil establishment

[A slightly different classification is followed in Madras]

In the Punjab the charges on account of the Legal Remembrancer, who is also Secretary, Legislative Department, are debited to "25—General Administration—C Secretariat and Headquarters Establishments—Civil Secretariats"

The charges for conducting Civil suits are taken among Collectors' Contingencies if managed by the Collector, but so far as they consist of pleaders' fees, they should go under this head. The cost of suits, the filing of which is the natural and proper function of the Central as opposed to a Provincial Government, is chargeable against the Central Government and should be debited to the department which originates the suit.

Fees to pleaders in pauper suits should be taken under this head (as well as other money charges in pauper suits, such as advances for batta to witnesses, the recoveries being credited to "Court fees realized in cash")

Fees paid directly by Treasury Officers to pleaders conducting criminal cases should be taken against this head and not against the department employing the pleaders. The retaining fees paid to public prosecutors and pleaders who are Government servants should be classified under the sub-head "Pay of Officers" or "Pay of establishment", whichever may be considered more suitable, and the daily fees paid for the conduct of cases to Government prosecutors and pleaders and to pleaders who are not in Government service should be classified under the sub-heads "Allowances, Honoraria, etc" and "Contingencies", respectively.

Advances for Civil suits should be finally charged off against the Department receiving them.

(166) Includes —

- (a) District and Sessions Judges
- (b) City Civil Court (Madras)
- (c) Subordinate Judges
- (d) Munsiffs
- (e) Deccan Agricultural Relief Courts
- (f) Process-serving establishment
- (g) Record room copyist establishment (if separately organized)

The payments of actual expenses by a Court to a Government servant appearing as witness in his official capacity are debited to the detailed head "Diet and travelling allowances of witnesses"

(167) Presidency Court may be shown as a separate sub-head

[The Small Cause establishment of a Subordinate Judge exercising Small Cause powers should be shown, not under this head, but under a separate detailed head under Subordinate Judges]

## MAJOR HEADS

## MINOR HEADS.

F. Civil Administration *contd*

## 28 JAILS AND CONVICT SETTLEMENTS

Jails (168)

Jail manufactures (169)

Charges on account of persons confined or detained in Jails outside the Province

Convict charges at Port Blair and Nicobars

Convict charges in the Straits Settlements

Charges in England. (104)

Loss or gain by exchange

(168) Includes charges for Inspector General of Prisons which may be recorded under a separate sub head "Superintendence" Other sub-heads and detailed heads of Jail expenditure should be settled by the Accountant General in consultation with Government, but see Note 1 of the General Note

(169) This head should include all charges of convict labour, except Press charges (including cost of machinery, outlay in paper, ink and other supplies and expense of maintenance), which are debitable to the grant for Stationery and Printing.



## MAJOR HEADS

## MINOR HEADS

F. Civil Administration *contd*

## 29 POLICE

Presidency Police (170)

Superintendence

District Executive Force (171)

Police Training Schools

Municipal and Cantonment Police.  
(172)

Village Police

## (170) Includes—

Superintendence (these charges should not be mixed up with Provincial Police)

Municipal Police

River, Harbour, or Marine Police

Salt Police

Dockyard Police

Guards for Public buildings, etc (paid by Government)

Special Police (charged to the parties concerned)

Hospital charges

Police dead house

Cattle pounds

## (171) May be sub divided as under —

## DISTRICT POLICE—

District Superintendents and Assistants

Police Force

Mounted Police

Office Establishment

Allowances, Honoraria, etc

Hospital charges

Contingencies

OTHER POLICE—Such of the above heads as may be applicable

Against "Police Force" the several classes and grades may be grouped under one or more detailed heads according to local discretion

The "Clerical Establishment" should include only clerks, etc, who are not regularly enlisted members of the Force, all enlisted members should be shown against "Police Force"

Under "Other Police" should be shown Police entertained as part of the District Force but for a special purpose, such as Salt Excise Police, Preventive Police, and Municipal and Cantonment Police, if they form a separate part of the Force and are wholly paid by Government. The charges for each class may be distinguished

Cost of escorts (*i e*, their way charges, not their allowances) may be classified as a sub-head under Contingencies

The cost of all Railway warrants issued by the Civil Police Department under the credit note system may be adjusted under a detailed head "Cost of Railway Warrants" subordinate to "Allowances," if such an adjustment is calculated to result in a reduction of clerical labour

(172) This head is intended for the Municipal or Cantonment Police, if they form a separate part of the Force and if the Municipality or Cantonment repays the Government wholly or partly

## MAJOR HEADS

## MINOR HEADS

F. Civil Administration *contd*29 POLICE *contd*

Special Police (173)

Railway Police (174)

Criminal Investigation Department  
(175)

Cattle pounds (176).

(173) This minor head is intended to show the cost of Police Forces which are levied for special purposes and organized on a system different from the regular District Force. The Chittagong Frontier Police and the Assam Frontier Police should be shown here. So also the Punjab Border Police, Baluch Levy and Mawasi and Bheel and Camel Levies in Bombay. For charges connected with the additional police entertained under the Indian Police Act (Act V) of 1861 [See footnote (177)]

(174) (1) Railway Police includes charges for "Crime and Order" Police only

Expenses in connection with "Order" Police are ultimately recoverable from the Railway Department in accordance with the provisions of Section 187 (3) of the Government of India, Act, 1935

(2) On State Railways managed by Government, the cost of the police guards supplied by the Police Department at the request of the railway authorities for the performance of duties which should be arranged for by the railway authorities and are not part of the ordinary functions of the police should be charged to the railway concerned

(175) The charges of the Intelligence Bureau attached to the Home Department of the Central Government are adjusted under "25—General Administration" (See foot note 151)

(176) Includes charges for contributions out of Pound receipts to Municipalities. In Madras cattle pounds are under the control of the Revenue Department and the charges on this account are accordingly debited to "25—General Administration—E District Administration—Other Establishments"

## MAJOR HEADS.

## MINOR HEADS

F. Civil Administration—*contd.*29.—POLICE *concl'd*Transfers to the General Police Fund.  
(177)*Deduct* Amount met from the  
General Police Fund (177)

Miscellaneous (178)

Charges in England (104)

Loss or gain by exchange

(177) The transactions connected with the General Police Fund so long as it is retained as a separate statutory fund are accounted for as under —

- (i) All moneys paid or recoveries made under Sections 13-15 of the Indian Police Act, 1861, are credited to the appropriate minor head under "XXIII — Police", a separate sub-head being opened for the purpose
- (ii) The moneys so credited when transferred to the General Police Fund are accounted for by debit to the expenditure head "29 — Police Transfers to the General Police Fund" and credit to the head "General Police Fund" in the Deposit Section of the Provincial Accounts
- (iii) The actual expenditure met out of the Fund may be accounted for either as a direct charge against the fund or as a charge under "29 — Police" set off by a *deduct* entry under that major head representing transfer of a corresponding amount from the Fund. The Provincial Government will be free to adopt one or the other of these methods as may be found suitable

NOTE — Recoveries representing supervision and other indirect charges and leave and pension contributions in respect of additional police forces deputed or employed under Sections 13—15 of the Indian Police Act, 1861, are not recoveries under those Sections. The recoveries representing supervision and other indirect charges should be credited finally to the revenue head "XXIII — Police Collection of payments for services rendered" and those representing leave and pension contributions to the head "XXIII — Police Collection of payments for services rendered" or "XLIV — Receipts in aid of superannuation—Contributions for pensions and gratuities" in accordance with the rule in footnote (82)

(178) Includes contributions by Government for Police bands. Contributions by Government to cover any deficit in the General Police Fund should be debited to a separate sub-head 'Contribution to the General Police Fund' under this minor head

## MAJOR HEADS

## MINOR HEADS

F. Civil Administration—*contd*

## 30 PORTS AND PILOTAGE

*A Major Ports (179)*

## (1) Bengal Pilot Service

## (a) Capital Account .

Construction and purchase of Pilot vessels and launches

Plant, machinery, furniture and other equipment (180)

Buildings (180)

Charges in England (104)

Loss or gain by exchange.

*Deduct* Receipts and Recoveries on Capital Account

## (b) Revenue Account

Pay and allowances of officers and men afloat (181)

Victualling allowances of officers and men afloat (181)

Purchase of stores

Repairs and maintenance (181)

Pilotage and Pilot establishment (182)

Charges in England (104)

Loss or gain by exchange

## (2) Other charges . . . .

Direction (Headquarters Establishments)

Principal officers and their establishments

Shipping offices

Ship Survey Department

Training ship

Grants-in-aid to the Vizagapatam Port

Miscellaneous (183)

Charges in England (104)

Loss or gain by exchange

(179) Madras, Bombay, Calcutta, Chittagong, Karachi, Vizagapatam and Cochin have been declared to be Major Ports

(180) For items in excess of Rs 1,000 in each case

## MAJOR HEADS

## MINOR HEADS

F Civil Administration—*contd*30 PORTS AND PILOTAGE—*concl'd*

## B Other Ports

Pay and allowances of officers and men afloat (181) Victualling of officers and men afloat (181) Charges for Pooled Launches Purchase of marine stores and coal for the building repairs and outfit of ships and vessels (181) (184) Purchase and hire of ships and vessels. (181) (185) Pilotage and pilot establishments. (182) Ports establishments (186) Miscellaneous shore establishments Subsidies to steam-boat Companies. (187) State-yacht establishment (188) Miscellaneous <i>Deduct Recoveries</i> Charges in England (184) Loss or gain by exchange	Pay and allowances of officers and men afloat (181) Victualling of officers and men afloat (181) Charges for Pooled Launches Purchase of marine stores and coal for the building repairs and outfit of ships and vessels (181) (184) Purchase and hire of ships and vessels. (181) (185) Pilotage and pilot establishments. (182) Ports establishments (186) Miscellaneous shore establishments Subsidies to steam-boat Companies. (187) State-yacht establishment (188) Miscellaneous <i>Deduct Recoveries</i> Charges in England (184) Loss or gain by exchange
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(181) These heads relate to vessels, and in them each ship may be shown separately but if these are many and small, a group may be made. The vessels should be described so as to indicate their use "Pilot Vessel", "Steam Tug", etc

(182) The charges should not include those of vessels, which are provided for above.

(183) Includes charges on account of Marine Engineering State scholarships

(184) May be divided into sub-heads—

- (a) Building, Repairs and outfit (material)
- (b) Ditto (personnel)
- (c) Coal

(185) There should be separate sub-heads for "Purchase" and "Hire".

(186) Includes

- Port Officer's Department
- Marine Court
- Shipping Master
- Charges for Survey of steam vessels

(187) The particular line or service should be stated in the description of each charge.

(188) Includes the pay of the crew and establishment of any vessel kept up for the use of the head of the Government, and also the hire of any which may be chartered for his special use

## MAJOR HEADS

## MINOR HEADS

F. Civil Administration *contd*

## 31 LIGHTHOUSES AND LIGHTSHIPS—

(I) Capital Account .	Capital outlay financed from ordinary revenues
(II) Revenue Account	Direction
	Lighthouses working expenses
	Lightships working expenses
	Renewals and Replacements
	Additions and Replacements
	Contributions
	Compensations
	Contribution to Depreciation Reserve Fund
	Contribution to the Additions and Replacements Reserve Fund
	Contribution to the General Reserve Fund
	Cost of Accounts and Audit
	Pensionary and Provident Fund charges
	Interest on Capital
	Miscellaneous
	<i>Deduct</i> Renewals and Replacements met from Depreciation Reserve Fund
	<i>Deduct</i> Additions and Replacements met from Additions and Replacements Reserve Fund
	Charges in England (104).
	Loss or gain by exchange

## MAJOR HEADS

## MINOR HEADS

F. Civil Administration *contd*

## 32 ECCLESIASTICAL.

Ecclesiastical establishments. (189).

Cemetery establishment

Miscellaneous ecclesiastical charges.  
(190)

Charges in England (104)

Loss or gain by exchange.

(189) Includes

- (1) Church of England
- (2) „ Scotland
- (3) „ Rome
- (4) Other charges

But see second sub paragraph of footnote (229)

(190) Grants-in-aid towards the construction of churches should be classified under -  
this head

## MAJOR HEADS

## MINOR HEADS

F. Civil Administration *contd*

33 PAYMENTS TO CROWN REPRESENTATIVE. (191).	Political Department Secretariat Education expenditure other than in areas Civil Works Political Pensions. Superannuation Allowances and Pensions Rajputana Central India Hyderabad Western India States Agency. Bangalore Political Agencies Charges in England (104) Loss or gain by exchange
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(191 The detailed accounts of the Crown Representative are maintained separately from the accounts of the Central Government The sums required by the Crown Representative for the discharge of his functions in relation to the Indian States other than the sums required to make loans to Indian States, are recorded under this head in the accounts of the Central Government

The receipts pertaining to the Crown Representative other than the amounts received from Indian States under Section 146 of the Government of India Act, 1935, are taken as deduction from expenditure under the relevant minor heads subordinate to this major head and only the net expenditure is exhibited against each minor head working up to a net total under the major head as a whole

No item of receipt or expenditure relating to the Income Tax, Posts and Telegraphs, Defence and Railway Departments functioning in an area administered by or under the control of the Crown Representative enters his budget or accounts



## MAJOR HEADS

## MINOR HEADS

## 34—TRIBAL AREAS

F.—Civil Administration—*contd*A *Frontier Watch and Ward* (192).  
Frontier Constabulary and Militia.  
(193)Buildings and Communications  
(194)

## Miscellaneous (195)

B *Other Charges*.  
Political and Administrative  
charges

## Works

## Allowances to Frontier Tribes

## Entertainment Charges

Economic Development of Tribal  
AreasTransfer to Fund for Special Front-  
ier Expenditure including  
developmentPayment to the Baluchistan Ad-  
ministration for administration  
of tribal areas

## Miscellaneous expenditure

*Deduct*—Charges recovered from  
other Governments, Depart-  
ments, Indian States, Local  
Funds, etcC Charges in England (104)  
Loss or gain by exchange

(192) This head is intended for such charges as are directly connected with the defence operations of the various frontiers, which may include, besides expenditure incurred on various denominations of military police organisations, expenditure on roads declared to be of military importance and charges for hospitals, and other buildings required for the administration of the military police forces. Charges connected with the ordinary civil administration of the frontier areas, including expenditure on buildings and communications, are brought to account under the appropriate heads of service concerned in accordance with the general principles of classification laid down in Article 181 (1) of the Audit Code

(193) For charges connected with the different military police and militia organisations such as Levies, Kurram Militia Scouts, Frontier Constabulary, etc. Separate sub-heads will be opened for the charges pertaining to each important organisation

(194) For expenditure on construction and maintenance of buildings for Militia and Frontier Constabulary and of roads declared by the Governor General in Council to be of military importance

(195) For charges on all other services such as Medical establishments, Inspecting Officers' Frontier Corps, Intelligence Bureau and other petty establishments

## MAJOR HEADS

## MINOR HEADS

F. Civil Administration *contd*

## 35 EXTERNAL AFFAIRS

External Affairs Department Secretariat

Charges on account of Diplomatic and Consular services in Iran (196)

Other Diplomatic and Administrative Charges

Subsidies

Entertainment charges

Special Diplomatic Expenditure. (197)

Works

Refugees and State Prisoners

Miscellaneous

*Deduct* Recovery from Crown Department on account of Frontier States

Charges in England (198)

Loss or gain by exchange

(196) Sale proceeds of slave dhows and the expenses incurred in connection with their crews and the slaves captured in them should be shown as miscellaneous receipts or charges of the Consulate or Agency

(197) This is intended to provide for special and occasional charges which sometimes occur under this head. These should of course be named. Nothing should be taken to this head without special instructions from the Auditor General

(198) The Sub-heads under this head are (but see Note 1 of the General Note) —

*A —Secretary of State*

Contribution to Diplomatic and Consular Establishments in Persia and to the consulate at Jeddah and Momein

Pay of Consul General at Kashgar

Contribution to the expenses of the Consulate at Chiengmai, Siam

Moiety of expenditure in connection with the Consulate at Nakawu, Lampan and the Vice-consulate at Chiengmai, Siam and of maintenance of buildings, etc., at Chiengmai consulate

Leave Salaries and Deputation Pay

Miscellaneous

*B —High Commissioner*

Leave Salaries and Deputation Pay

Sterling Overseas pay, etc

Stores for India

Miscellaneous

## MAJOR HEADS

## MINOR HEADS

F. Civil Administration—*contd*

36 SCIENTIFIC DEPARTMENTS .	Survey of India (199)
	Botanical Survey
	Zoological Survey
	Hydro-Electric Survey
	Geological Survey
	Exploration of Coal, Petroleum and Minerals
	Mines Department.
	Archæological Department
	Grants-in-aid and Donations to Scientific Societies and Institutes
	Meteorological Department.
	Museums (200)
	Charges in England (104).
	Loss or gain by exchange

(199) Includes the following sub-heads —

- (1) Controlling and Administrative Staff
- (2) Headquarters offices
- (3) Mathematical Instrument office
- (4) Survey Parties
- (5) *Deduct*—Establishment and other charges recovered from other Governments, Departments, etc

(200) To include donations

## MAJOR HEADS

## MINOR HEADS

F. Civil Administration *contd*

## 37 EDUCATION. (201)

## A University . . .

Grants to Universities (202)

Government Arts Colleges (203).

Grants to non-Government Arts  
Colleges (202)Government Professional Colleges  
(204)Grants to non-Government Profes-  
sional Colleges (202)

## B Secondary .

Government Secondary Schools  
(205)Direct grants to non-Government  
Secondary Schools (202)Grants to local bodies for secondary  
education (202)

## C. Primary

Government Primary Schools (191).

Direct grants to non-Government  
Primary Schools (202)Grants to local bodies for primary  
education (202)

(201) This head, as well as the corresponding receipt head, should be confined to transactions under the control of the Education Department, education outside its control being dealt with under the respective subject heads. Thus navigational education should be shown under "Ports and Pilotage," agricultural education under "Agriculture," industrial education under "Industries," and so on. In provinces in which the Intermediate classes have been separated from the universities, the words "(including Intermediate classes)" may be inserted against the head "B—Secondary."

To provide for the requirements of Section 83 of the Government of India Act, 1935, the expenditure in connection with the education of the Anglo-Indian and European Communities should be distinguished from other expenditure under each of the minor heads subordinate to this major head and where a separate grant is taken for European and Anglo-Indian education, the major head should likewise be split into two parts.

(202) The recurring and non-recurring grants may be shown separately. Contributions to Provident Funds for teachers in non-pensionable service should also be shown here.

(203) Includes Science Colleges and English and Oriental Colleges, which should be distinguished.

(204) Includes

Law Colleges

Engineering Colleges

Training Colleges

Commercial Colleges.

(205) If convenient, boys' schools and girls' schools should be shown separately.

## MAJOR HEADS

## MINOR HEADS

F. Civil Administration—*contd*37. EDUCATION *concl'd*

## D. Special

Government special schools (205)  
(206).

Direct grants to non-Government Special Schools (202)

Grants to local bodies for special education. (202)

## E General

Direction

Inspection

Scholarships (207)

Miscellaneous. (208)

## F. Charges in England

A Secretary of State (104)

B High Commissioner (104)

Loss or gain by exchange

## (206) Includes

Training Schools

Schools of Arts

Law Schools

Engineering and Surveying Schools

Reformatory Schools

Other Schools, such as Madrasahs

## (207) In Arts Colleges

In Professional Colleges

In Secondary Schools

In Primary Schools

In Special Schools

## (208) Includes—

Grants for the encouragement of literature

Government Book Depot

Registration of Books

Printing of Books

Examination charges

Grants to the School Book Society

Text-Book Committee

Miscellaneous

NOTE —Expenditure on prizes should form part of the ordinary expenditure of the institutions in which they are given, and need not be separately shown in the accounts. But when the amount of expenditure on prizes is small, it may be recorded under a single detailed head under "E —General—Miscellaneous"

## MAJOR HEADS.

## MINOR HEADS

F. Civil Administration. *contd*

38 MEDICAL (209)

Medical Establishment (210)

Hospitals and Dispensaries (211).

Grants for Medical purposes (212)

Medical Colleges and Schools

Mental Hospital

Chemical Examiner

Radium Institute

Charges in England (104).

Loss or gain by exchange

(209) The following governing principle is laid down for determining whether an item of expenditure should be recorded under the head "38—Medical" or "39—Public Health". The head "38—Medical" has reference to medical facilities given to the public through the treatment of individual cases, while the head "39—Public Health" has reference to general measures affecting the public as a whole, e.g., sanitation, research investigation, the control and combating of epidemic diseases, etc. The principle is, however, subject to the provisions of Article 181 (1) of the Audit Code.

(210) Includes —(1) All-India Medical Council, (2) Superintendence (i.e., Surgeon General or Inspector General of Civil Hospitals, with his establishment and contingent charges), (3) District Medical Officer (including Assistants and Establishment), Subordinate Medical Officers attached to districts, sub-divisions, or similar general duties, and not drawing pay as part of a Hospital Staff, should be shown here, (4) Reserve Medical Subordinates.

NOTE —The additional allowances which Surgeons get should be shown under the appropriate head of Jails (that is, as pay if in charge, and as hospital charges if only in Medical charge), Mental Hospital and Medical Schools.

(211) Includes —(1) Presidency Hospitals and Dispensaries, (2) Mofussil Hospitals and Dispensaries, (3) Marine Hospitals, (4) Grants to Hospitals and Dispensaries, including grants to leper asylums, (5) Other charges, (1) and (2) include charges on account of Leper and Lock Hospitals.

(212) Includes grants to the Dufferin Fund (otherwise than for specific hospital which are shown under "Hospitals and Dispensaries") and the Indian Nursing Association, grants for the training of Dhais, etc.

## MAJOR HEADS

## MINOR HEADS.

F. Civil Administration *contd.*

39 PUBLIC HEALTH (209)	Public Health Establishment (213).
	Grants for Public Health purposes (214)
	Expenses in connection with epidemic diseases (215)
	Bacteriological Laboratories. (216)
	Pasteur Institutes.
	Works. (217)
	Charges in England. (218).
	Loss or gain by exchange.

(213) The entire charges on account of officers and establishments who devote part of their time to duties connected with hospitals and part to those connected with public health should be charged to the head "38—Medical" Charges on account of Port Health Officers should be included here See also footnote (215).

The charges on account of Sanitary Engineer and his Staff may be recorded under this head even though for the time being the Engineer be under the administrative control of the Public Works Department

(214) To include grants for the St John's Ambulance Association, for tuberculosis sanatoria, etc., and expenditure incurred by way of grants or subsidies in connection with medical research, tuberculosis, town-planning, pilgrim traffic, etc., also in Bengal and Bihar sanitary charges in connection with inland labour transport See also footnote (219)

(215) Charges in connection with bubonic plague, malaria and other epidemics may be recorded under three different sub-heads, one for each Charges on account of quinine should be shown under the sub-head "Malaria" Charges on account of port quarantine, including fees paid to medical officers for the inspection of vessels should also be taken here under a separate detailed head

(216) Bacteriological charges unconnected with human diseases are adjusted under "41—Veterinary".

(217) Includes expenditure on sanitary works executed by the Sanitary Engineer even though for the time being that officer be under the administrative control of Public Works Department If, however, the work executed forms an integral part of a Government building, the expenditure on that work should be charged to the Major head to which the cost of the original building work is debited

(218) Includes (but see Note 1 of the General Note) —

*A Secretary of State*

Contribution towards the International Bureau of Public Health.

Expenses at Jeddah in connection with the Indian Pilgrimage.

Pay of Officers on leave

Other Charges

*B—High Commissioner*

Leave Salaries and Deputation Pay.

Sterling Overseas Pay

Stores for India

Other charges

## MAJOR HEADS

## MINOR HEADS

F. Civil Administration—*contd*

## 40 AGRICULTURE.

Agricultural Department Experimental Farms Agricultural Experiments Experimental Factories Agricultural Education and Research. Tea Nurseries and Plantations Botanical and other Public Gardens Public Exhibitions and Fairs (219) Imperial Council of Agricultural Research Department Scheme for the improvement of Agricultural marketing in India Special Rural Uplift Schemes Payments from Sugar Excise Duty to Sugar manufacturing Provinces Other charges Charges in England (104) Loss or gain by exchange
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(219) Charges incurred primarily in the interest of public health on exhibitions and fairs unconnected with the Agriculture Department should be classified under the major head "39 —Public Health"



## MAJOR HEADS

## MINOR HEADS

F. Civil Administration *contd*

## 41 VETERINARY

Direction  
 Superintendence  
 Veterinary Education and Research.  
 Subordinate establishment  
 Hospitals and dispensaries  
 Breeding Operations (220)  
 Prizes  
 Camel Specialist  
 Bacteriologist  
 Other charges  
 Charges in England (104).  
 Loss or gain by exchange

## 42 CO-OPERATION

Direction  
 Superintendence  
 Grants-in-aid  
 Other charges  
 Charges in England (104).  
 Loss or gain by exchange

(220) Includes—

(1) Cattle breeding operations and (11) Horse, mule and donkey breeding operations

The charges on account of the Hissar Cattle Farm should be shown under this head.

Charges for breeding operations in Madras and other Provinces in which cattle, sheep and poultry breeding is under the control of the Agricultural Department are accounted for under "40—Agriculture"

## MAJOR HEADS

## MINOR HEADS

F. Civil Administration *contd*

## 43 INDUSTRIES .

Industries (221)

Cinchona Plantations

Drug manufacture

Indian School of Mines

Fisheries

Grants-in-aid

Charges in England (104)

Loss or gain by exchange

(221) Includes

(1) Direction, (2) Superintendence, (3) Industrial Education, (4) Industrial development and (5) Miscellaneous

## MAJOR HEADS

## MINOR HEADS

F. Civil Administration—*contd*

41	AVIATION (222)	Direction.
		Grants for Aviation purposes (223)
		Works (224)
		Charges in England (225)
		Loss or gain by exchange

(222) Charges in connection with *Civil* aviation only appear under this head. The expenditure on *Military* aviation is charged to Defence Estimates. Any charges in connection with the aerial mail service are taken to "Posts and Telegraphs".

(223) Sub divided into —

(1) Special Grants-in-aid from the additional tax on Petrol consumed for aviation purposes, and

(2) Other Grants for aviation purposes

(224) See footnote (280)

(225) Includes (but see Note 1 of the General Notes) —

A —*Secretary of State*

Contribution to the International Commission for Air Navigation, etc

Other charges

B —*High Commissioner*

Leave Salaries and Deputation Pay

Sterling Overseas Pay

Government Scholarships

Stores for India

Miscellaneous

## MAJOR HEADS

## MINOR HEADS.

F. Civil Administration *contd.*

45. BROADCASTING . . .	Headquarters Establishments
	Broadcasting Stations
	Other Charges
	Charges in England (104).
	Loss or gain by exchange

## MAJOR HEADS

## MINOR HEADS

F. Civil Administration—*contd*

46. INDIAN STORES DEPARTMENT	Headquarters Establishment
	Purchase Circles.
	Inspection Circles
	Government Test House
	Metallurgical Inspectorate
	Industrial Research Bureau
	Charges in England. (104).
	Loss or gain by exchange.

## MAJOR HEADS

## MINOR HEADS

F. Civil Administration. *concl'd*

## 47 MISCELLANEOUS DEPARTMENTS.

*Labour and Emigration*

Emigration (226).

Inspector of Factories

Labour (227)

*Inspection and Tests*

Explosives

Inspector of Steam Boilers

*Statistics*Bureau of Commercial Intelligence—  
including Statistics

Census

Gazetteer and Statistical Memoirs

Provincial Statistics (228)

*Miscellaneous*

Registration of Accountants.

Preservation and translation of  
ancient manuscripts

Examinations (229)

Imperial Library

Controller of Patents and Designs.

Actuary to the Government of  
India

Indian War Memorial

Registrar of Joint Stock Companies

Administration of Indian Partner-  
ship Act, 1932*Miscellaneous*

Charges in England (104)

Loss or gain by exchange

(226) May be sub divided into—

(a) Internal (*i e*, within British India)(b) External (*i e*, outside British India)

(227) Includes charges for the Commissioner of Labour and other Labour Offices

(228) Includes charges for establishments for vital statistics, trade statistics, local statistics, rain gauge establishments, and civil statistical establishments, under the Surgeon General, Indian Medical Department, Bombay

The allowance paid to an officer acting as Marriage Registrar under the Indian Christian Marriage Act (Act XV of 1872) is treated as expenditure charged to this minor head. The allowances paid to the Roman Catholic Authorities for the maintenance of ecclesiastical returns of births, baptisms, marriages and burials are also charged to this head.

Also includes charges for the registration of Railway and River-borne traffic and foreign, frontier and internal road-borne traffic

(229) Includes charges of examinations for entrance into the public service other than those for examinations conducted by the Public Service Commissions or by heads of offices, which are debited to 'General Administration' or departmental heads of account. Includes also the charges in connection with language examinations, the rewards for passing such examinations being classified as charges of the departments to which the officers receiving the rewards permanently belong and not of the departments to which the officers might be temporarily attached at the time of appearing for the examinations. The same principle will also be applied in the case of an officer who, at the time of appearing for the examination, happens to be temporarily serving under a Government other than that to which he permanently belongs

## MAJOR HEADS

## MINOR HEADS

## FF. Civil Administration Capital Account charged to Revenue.

43-A. CAPITAL OUTLAY ON INDUSTRIAL DEVELOPMENT	
44-A CAPITAL OUTLAY ON CIVIL AVIATION (230)	A <i>Civil Aviation</i> Works Equipment Establishment B <i>Meteorological</i> Works. Equipment. Establishment <i>Deduct</i> Receipts and Recoveries on Capital Account (231). <i>Deduct</i> Amount transferred from the Fund for the Development of Civil Aviation
*Capital expenditure financed from Ordinary Revenues.	
<i>Deduct</i> Repayment of Capital expenditure charged to Ordinary Revenues	
Net amount charged to Ordinary Revenues	
45-A — CAPITAL OUTLAY ON BROADCASTING	

(230) See footnote (280).

(231) Includes contribution by His Majesty's Government for the Seaplane organisation.

## MAJOR HEADS

## MINOR HEADS

## G. Currency and Mint.

-48 CURRENCY

Controller of the Currency

Currency Note Printing Press (120).

Miscellaneous.

Charges in England (104)

Loss or gain by exchange



## MAJOR HEADS

## MINOR HEADS

G. Currency and Mint *contd*

49 MINT	Mint Master's establishment and contingencies (232)
	Loss on Coinage (233)
	Loss on circulation of Bronze and Copper Coins
	Loss on circulation of Nickel Coins
	Purchase of local stores (234).
	Works
	Miscellaneous
	Charges in England (104)
	Loss or gain by exchange

(232) Includes—

Pay of Mint Officers  
Mint Master's Establishment  
Bullion Establishment  
Operative Establishment  
Assay Establishment  
Allowances, Honoraria, etc  
Rents, Rates and Taxes  
Other Contingencies

(233) Coin taken over at par at the Mints for recoinage should be first credited in the cash account. It should, however, be immediately passed on to the Bullion Department, being credited there at its Bullion value, *viz*, Re 1 per tola. The difference should be charged in the cash account as loss of weight on recoinage of old coin. The detailed heads are —

Loss of weight in coining silver  
Loss on recoinage old coins  
Cost of copper alloy  
Value of copper used for contingent purposes  
Value of nickel expended for mint use  
Miscellaneous

(234) Includes expenditure on account of purchase of gold and silver for medals, etc

## MAJOR HEADS

## MINOR HEADS.

## H. Civil Works and Miscellaneous Public Improvements (38).

50. CIVIL WORKS (235) . . .	<i>Original Works Buildings (236).</i>
	Customs
	Taxes on Income
	Salt.
	Opium
	Land Revenue
	Provincial Excise
	Stamps
	Forest
	Registration
	General Administration
	Audit
	Administration of Justice
	Jails and Convict Settlements
	Police
	Ports and Pilotage
	Ecclesiastical
	External Affairs
	Scientific Departments
	Education other than European and Anglo-Indian Education
	European and Anglo-Indian Edu- cation
	Medical
	Public Health

(235) For detailed classification of Civil Works expenditure see Appendix 4 to the Public Works Account Code

(236) Each of the minor heads may be sub-divided into major works or minor works.

## MAJOR HEADS

## MINOR HEADS

H.—Civil Works and Miscellaneous Public Improvements (38) *concl'd*

52 BOMBAY DEVELOPMENT  
SCHEME

Original works.

Repairs

Establishment.

Tools and Plant

Contribution to Sinking Fund

Suspense

Interest

General Charges

Charges in England

Loss or gain by exchange



## MAJOR HEADS

## MINOR HEADS

## J Miscellaneous.

## 54 FAMINE.

## A FAMINE RELIEF (239) (240)

## Salaries and Establishment (241)

(239) The term "Famine" is to be interpreted in wider sense to cover famine due to draught or other natural causes, such as flood, earthquake or similar calamity. In case of doubt whether the expenditure on any particular form of distress can properly be regarded as famine expenditure, a reference should be made to the Auditor General for advice.

(240) All expenditure incurred directly for the relief of distress shall be debited to the head "54 A—Famine Relief". Expenditure incurred indirectly due to Famine, *e.g.*, charges incurred on an increase of the Police Force, medical aid, or compensation to Government servant for dearness of provision, shall be debited to the appropriation service heads. Subject to the observance of this broad principle the rules laid down in Note 1 under this footnote and in footnotes (241) to (245) and the detailed heads prescribed there in may be modified where necessary to suit local conditions and orders.

NOTE 1—Expenditure incurred during the period of observation and test prior to the formal declaration of famine or scarcity should be finally charged to the head "54-A—Famine Relief," but expenditure incurred during such period on a revenue producing irrigation work in respect of which a capital account is kept should be dealt with in accordance with the rule in footnote (242) (b).

NOTE 2—The term "scarcity" as used in the above note denotes a recognised stage of distress intermediate between the stages of observation and test and famine, which any Provincial Government is at liberty formally to declare if necessary.

(241) The following detailed heads should be opened —

- 1 Pay and Allowances, Special Relief Officers
- 2 Establishments—
  - (a) Clerks and other superior establishments
  - (b) Inferior establishments
- 3 Travelling allowances
- 4 Contingencies

As regards Government servants, the following rules should be observed —

- (a) In the case of a Government servant already in the service of Government (other than an officer in military employ proper), his pay and allowances, together with his contingent expenditure, shall be charged to the ordinary service head when he is merely an addition to an existing establishment which requires strengthening owing to famine work, but when he is detached altogether from his own regular duties and is employed mainly on famine relief, and his place in the permanent establishment is filled up by fresh appointment, his pay and allowances together with his contingent expenditure shall be charged to the head "54-A—Famine Relief".
- (b) The pay and allowances of an establishment specially entertained for, and mainly employed on famine relief, shall together with its contingent expenditure be debited to the head "54-A—Famine Relief".
- (c) In all cases falling under clauses (a) and (b), travelling allowances to and from the work and also while engaged on the work, as well as pay and allowances during transit, shall be debited to the head to which the pay of the official while actually employed on the work is debited.
- (d) The rules regulating the debit of the pay and allowances of Government servants in military employ proper deputed to famine duty are given in Article 182 of the Audit Code, Volume I.

## MAJOR HEADS

## MINOR HEADS

J. Miscellaneous *contd*54. FAMINE *concl'd*A FAMINE RELIEF *concl'd.*

Relief Works (242).

Relief to people employed otherwise than on relief works

Gratuitous Relief (243).

Miscellaneous (241)

*Deduct* Amount transferred from Famine Relief Fund (245)

## B TRANSFERS TO FAMINE RELIEF FUND (246) (302)

(242) The following rules regulate the classification of expenditure of Public Works undertaken for purposes of famine relief —

(a) Public Works undertaken in consequence of the occurrence of famine but not directly for the employment of famine stricken people and not therefore treated as relief works will be classified in the accounts as ordinary Public Works are classified except that any expenditure in excess of normal rates incurred in consequence of the employment for relief purpose of unskilled and unprofitable labour will be transferred to the head "54-A—Famine Relief"

(b) Public Works expenditure which is undertaken directly for the relief of famine and controlled and managed under the conditions applicable to famine relief works will be charged to "54-A—Famine Relief" whether the work is or is not one which would have at some time or other to be undertaken irrespective of famine. If, however, the work on which famine labour is employed is a revenue producing work in respect of which a capital account is kept (whether within or without the Revenue Accounts of the Government), the value of the work done, reckoned at ordinary rates, will be charged to the ordinary head of account, and the excess only debited to "54-A—Famine Relief"

(243) Includes—

- (a) Relief given in Government Institutions
- (b) Relief given at the houses of the people
- (c) Relief given in other ways

(244) The procedure to be adopted for the adjustment of advances granted in connection with relief work, if recorded under this head in the first instance, may be settled by the Accountant General in consultation with Government

(245) *vide* footnote (80)

(246) Contributions from Revenue to the Fund under the provisions of the Act or otherwise are debited to this head by credit to the Fund

## MAJOR HEADS

## MINOR HEADS

J Miscellaneous *contd*55 SUPERANNUATION ALLOWANCES  
AND PENSIONS

Superannuation and Retired Allowances

Equated payments of commuted value of pensions charged to Capital (outside the revenue account) (247).

Purchase of life pensions (Punjab).

Compassionate Allowances

Gratuities (248)

Pensions for distinguished and meritorious services or for political considerations (249)

Charitable Allowances (249).

Pensions, etc., under the War Risks Compensation Scheme

Special pensions connected with war, 1914

Pensions to the dependents of deceased lascars (ex-German ships) interned during the war in Germany

Donations to Service Funds

Donations to Provident Funds. (250).

(247) See footnote (282)

(248) Includes marriage dowries to female pensioners

(249) Includes payments in respect of pensions and allowances which were classified as 'Territorial and Political Pensions' prior to 1937-38 but do not fall within the purview of Section 145 of the Government of India Act, 1935 such payments should be treated as non-voted expenditure under Section 300 (2) of the Act.

(250) The contribution payable by Government under Rule 11 of the Indian Civil Service (Non-European Members) Provident Fund Rules should be debited to this head. The incidence of this contribution should be determined in each case according to the length of service rendered under each Government

## MAJOR HEADS

## MINOR HEADS

J. Miscellaneous—*contd*55 SUPERANNUATION ALLOWANCES  
AND PENSIONS *concl'd*

Pensions of the Military Fund  
 Pensions of the Military Orphan Fund.  
 Pensions of the Medical Retiring Fund.  
 Pensions of the Madras Medical Fund  
 Pensions under the Indian Civil  
 Service (Non-European Members)  
 Family Pension Regulations  
 Government contribution payable  
 under the Indian Civil Service  
 Family Pension Regulations  
 Concession grants in respect of past  
 contributions to Annuities (253).  
 Covenanted Civil Service Pensions  
 Pensions of the Bengal Civil Fund  
 Pensions of the Madras Civil Fund  
 Pensions of the Bombay Civil Fund  
 Transfer to the Pension Equalisation  
 Fund (255)  
 Charges in England (254)  
 Loss or gain by exchange  
*Deduct* Actual amount of pensions re-  
 covered from other Governments  
*Deduct* Pensionary charges trans-  
 ferred to Commercial Departments  
*Deduct* Amount transferred from the  
 Pension Equalisation Fund (255)

(253) Refund of 4 per cent annuity deductions made from the pay of Indian Civil Service officers prior to 1st April 1919 is shown under this head

(254) The following are the sub-heads to be opened under this head, but see Note 1 of the General Notes —

## Superannuation and Retired Allowances—

India Office and High Commissioner's Establishments

Federal and High Court Judges

Indian Civil Service

Other Civil Services in India

Military and Navy Officers in respect of Civil employment

Pensions under the Indian Civil Service Family Pension Regulations

Pensions paid in respect of the Bengal, Bombay (Provident Branch) and Madras Civil Funds

Pensions of Widows and Families of officers of the Bengal Pilot Service

Pensions and allowances in respect of India Office Provident Funds and Military.

Medical and Navy Funds

Pensions for distinguished and meritorious services

Concession grants in respect of past contributions to annuities

Compassionate Allowances

Gratuities

Other pensionary charges

(255) See footnote (314)



## MAJOR HEADS

## MINOR HEADS

J Miscellaneous—*contd*

## 56 —STATIONERY AND PRINTING .

I *Stationery*

Stationery Offices and Stores

Purchase of Stationery Stores

Stationery supplied by other Governments

Discount on plain paper used with stamps

Purchase of plain paper used with stamps

*Deduct*—Value of Stationery supplied to other Governments and paying departmentsII *Printing*

Government Presses

Printing at private presses

Lithography

Cost of printing work done by other Governments

*Deduct* Cost of Printing work done for other Governments and paying departments

Charges in England (256)

Loss or gain by exchange

(256) The sub-heads are—

Stationery, Printing and Bookbinding for the High Commissioner's office

Leave salaries and deputation pay

Sterling Overseas pay

Government scholarships

Stores for India—

Paper

Printing Stores

Other Stores

## MAJOR HEADS

## MINOR HEADS

J. Miscellaneous *contd*

## 57 MISCELLANEOUS (257)

*Allowances, Rewards, etc*

Allowances to Civil Servants out of employ

Annual stipends to holders of literary titles (258)

Travelling allowances of officials and non-officials attending dar bars

Allowances to Terrorist and other State Prisoners

*Books and Periodicals*

Cost of books and periodicals (259)

*Charity*

Donations for charitable purposes (260)

Charges on account of European Vagrants, etc (261)

(257) This major head covers all transactions of the Civil Department which it is not found possible to bring to account under any of the descriptive major heads

(258) Charges on account of the grant of Rs 100 per annum to the holders of the titles of Mahamahopadhyaya and Shams-ul-Ulema are taken to this head

(259) This head is intended for works of general utility not required in a particular department

The cost of newspapers and periodicals supplied to the India Office is charged under this head

Subscriptions to News Agencies for supply of telegrams are also brought to account under this head

(260) Includes burial charges of paupers, and charges on account of native crews of vessels sailing under British colours shipwrecked while trading between Indian ports

(261) Khorasani and other vagrants, not European, have occasionally been deported such charges may be taken to a separate detailed head under this minor head

## MAJOR HEADS

## MINOR HEADS

	J	Miscellaneous— <i>contd</i>
57 MISCELLANEOUS <i>contd</i>		<i>Miscellaneous</i>
		Special Commissions of Enquiry (262)
		Publicity Board
		Pilgrimage beyond India
		Rewards for destruction of wild animals (263)
		Petty Establishments
		Victualling forts (Punjab)
		Irrecoverable temporary loans and advances written off (264)
		Rents, rates and taxes (265)
		Petty Construction and repairs (265)
		Losses on uninsured shipments. (266)
		Contributions (267)
		Miscellaneous Compensations (268)
		Miscellaneous charges for the treatment of patients at the Pasteur Institute

(262) The cost of the committees which are appointed by the Legislature with instructions to report to it should be charged to the minor head pertaining to the legislative body concerned under "25 — General Administration—Legislative Bodies"

The cost of committees constituted from time to time for purely departmental purposes should, under the provisions of Article 181 (1) of the Audit Code, be adjusted under the appropriate departmental major heads of account. This minor head is intended for the adjustment of charges relating to Commissions and Committees which, owing to their importance or for any other reason, cannot conveniently be adjusted under any Departmental major head.

(263) Includes rewards for destruction of dogs and snakes.

(264) This head receives the debits by *per contra* credit to the loan or advance head concerned when a loan or an advance has to be written off as irrecoverable.

(265) These heads are intended for payments not chargeable to any special major head. When, however, charges on account of "Rents, rates and taxes" are incurred by a department the payments on account of which are shown under a special major head, they should be classified under "Contingencies" of the department concerned.

(266) Includes charges on account of general average and expenses of salvage.

(267) This head is intended to record (1) grants for no specific purpose to Local Funds, Municipalities, etc., such as grants to cover a deficit balance or as compensation for revenue resumed, which cannot be classed with reference to the object to which they are to be devoted, and (2) other miscellaneous contributions, such as grants to Societies for Prevention of Cruelty to Animals, contributions by Provincial Governments for the maintenance of Posts and Telegraphs Offices or Telegraph line, guarantee paid by Provincial Governments in respect of unremunerative Railway lines, which it may not be found possible to bring to account under any of the descriptive major heads.

(268) Includes charges for compensation granted for loss of revenue rights resumed by Government other than those relating to "Principal Heads of Revenue."

Charges on account of purchase of life pensions in the Punjab, which are debited to "55 — Superannuation, etc."

## MAJOR HEADS

## MINOR HEADS

J. Miscellaneous *concl'd*57 MISCELLANEOUS *concl'd**Miscellaneous concl'd*

Subsidies for land communication.

Kidderpore Orphangunj Market

Miscellaneous Durbar charges  
(269)

Payments arising out of the Military Lands Scheme, Bombay

Charges in connection with the village Panchayats Act (Bombay)

Net loss by exchange on Remittance transactions

Loss by exchange on local transactions

Miscellaneous and unforeseen charges (270)

Charges in England (271)

Loss or gain by exchange

(269) Includes charges on account of Darbar presents or allowances to Vakils, if any

(270) No amount is to be debited to this head, or credited under the corresponding receipt head "other items" (*vide* footnote 96), without the special order, in each case, of a Gazetted Officer who will consider, before he admits it, whether the case is not provided for within the regular classification. As regards the allocation of the discretionary grants see footnote (158)

(271) The sub-heads are (but see Note 1 of the General Note) —

League of Nations Assembly and Committees

Contribution towards expenses of the Secretariat of the League of Nations

Expenditure connected with Conferences, Commissions, etc

Miscellaneous charges connected with the supply of stores to India

Sterling Overseas Pay

Leave Salaries and Deputation Pay.

Other items

## MAJOR HEADS

## MINOR HEADS

## JJ. Miscellaneous—Capital Account charged to Revenue.

55-A COMMUTATION OF PENSIONS FINANCED FROM ORDINARY REVE NUES (272)		Amount transferred from " 83 Pay- ments of commuted value of pen- sions"
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(272) See footnote (282)

## MAJOR HEADS

## MINOR HEADS

## K. Defence Services.

58 DEFENCE SERVICES  
EFFECTIVE

- I Charges in India (273)
- 1 Fighting Services
  - 2 Administrative Services
  - 3 Manufacturing Establishments (including stores)
  - 4 Army Headquarters, Staff of Commands, etc
  - 5 Purchase and sale of stores, Equipment and Animals (other than those purchased direct by Manufacturing Establishments, Military Engineer Services, Royal Air Force and Royal Indian Navy)
  - 6 Special Services
  - 7 Transportation, Conservancy, Hot Weather Establishments and Miscellaneous
  - 8 Military Engineer Services (including stores)
  - 9 Auxiliary and Territorial Forces
  - 10 Royal Air Force (including stores)
  - 11 Royal Indian Navy (including stores)
  - 12 Quetta Reconstruction
- II Charges in England  
Same as above  
Loss or gain by exchange

59 DEFENCE SERVICES  
NON-EFFECTIVE

- I Charges in India (273)
- 1 Army
  - 2 Royal Air Force
  - 3 Royal Indian Navy
- II Charges in England  
Same as above (273)  
Loss or gain by exchange

60 TRANSFERS TO/OR FROM  
DEFENCE RESERVE FUND

(273) The sub-heads and detailed heads are laid down in the classification Hand Book issued under the authority of the Military Accounts Department

## MAJOR HEADS

## MINOR HEADS

L. Contributions and Miscellaneous Adjustments between Central and Provincial Governments.

61 GRANTS-IN-AID TO PROVINCIAL GOVERNMENTS

Grants-in-aid to the Government of United Provinces

Grants-in-aid to the Government of North-West Frontier Province.

Grants-in-aid to the Government of Assam

Grants-in-aid to the Government of Orissa

Grants-in-aid to the Government of Sind

Grants-in-aid to the Government of Coorg

62 MISCELLANEOUS ADJUSTMENTS BETWEEN THE CENTRAL AND PROVINCIAL GOVERNMENTS (274)

(274) This head is intended for the record of such miscellaneous adjustments between the Central and Provincial Governments in respect of services rendered or contributions made by the one to the other as cannot conveniently be brought to account under the appropriate service heads of expenditure. Suitable descriptive minor heads may be opened where necessary for separate payments charged to this head.

MAJOR HEADS

MINOR HEADS

## M. Extraordinary Items.

63. EXTRAORDINARY CHARGES	Charges in India (275).
	Charges in England
	Loss or gain by exchange

(275) Records extraordinary payments of a non-recurring character, which it may be desirable to distinguish from the ordinary expenditure of the province. Suitable descriptive sub-heads may be opened under this major head with the approval of the Auditor General.



## MAJOR HEADS

## MINOR HEADS.

## L. Contributions and Miscellaneous Adjustments between Central and Provincial Governments.

61 GRANTS-IN-AID TO PROVINCIAL  
GOVERNMENTSGrants-in-aid to the Government of  
United ProvincesGrants-in-aid to the Government of  
North-West Frontier Province.Grants-in-aid to the Government of  
AssamGrants-in-aid to the Government of  
OrissaGrants-in-aid to the Government of  
SindGrants-in-aid to the Government of  
Coorg62 MISCELLANEOUS ADJUSTMENTS  
BETWEEN THE CENTRAL AND PRO-  
VINCIAL GOVERNMENTS (274)

(274) This head is intended for the record of such miscellaneous adjustments between the Central and Provincial Governments in respect of services rendered or contributions made by the one to the other as cannot conveniently be brought to account under the appropriate service heads of expenditure. Suitable descriptive minor heads may be opened where necessary for separate payments charged to this head.

## MAJOR HEADS

## MINOR HEADS

## M. Extraordinary Items.

63. EXTRAORDINARY CHARGES	Charges in India (275)
	Charges in England
	Loss or gain by exchange

(275) Records extraordinary payments of a non-recurring character, which it may be desirable to distinguish from the ordinary expenditure of the province. Suitable descriptive sub-heads may be opened under this major head with the approval of the Auditor General.

## MAJOR HEADS

## MINOR HEADS

## CAPITAL ACCOUNTS NOT CHARGED TO REVENUE.

## AA. Principal Revenue Heads. Forest and other Capital Accounts not charged to Revenue.

65 CAPITAL OUTLAY ON FORESTS (276)	Organisation, Improvement and Extension of Forest Communications and Buildings Railways and Tramways Livestock, Stores and Tools and Plant. Establishment Suspense  <i>Deduct</i> Receipts and Recoveries on Capital Account (277) Charges in England (104) Loss or gain by exchange.
66. CAPITAL OUTLAY ON THE SECURITY PRINTING PRESS	Land  Buildings  Plant and Machinery  Minor Equipment  Miscellaneous  <i>Deduct</i> Depreciation.  Establishment  Charges in England (104)  Loss or gain by exchange

(276) This head is intended for exhibition of expenditure of a capital nature in the Forest Department which is met from borrowed funds. Other forest expenditure of a capital nature in the Forest Department which is not met from borrowed funds, is not recognised as such in the regular accounts and is debited initially and finally to "10 Forest".

(277) This head will be credited with recoveries of expenditure previously debited to the capital major head when the recoveries cannot conveniently be taken to any other minor head.

## MAJOR HEADS

## MINOR HEADS

**BB. Railway Capital Account not charged to Revenue (278).**

67-A CONSTRUCTION OF STATE (36)  
RAILWAYS COMMERCIAL

67-B CONSTRUCTION OF STATE (36)  
RAILWAYS STRATEGIC

67-C CAPITAL CONTRIBUTED BY (36)  
RAILWAY COMPANIES TOWARDS  
OUTLAY ON STATE RAILWAYS

DISCHARGE OF DEBENTURES

67-D REDEMPTION OF LIABILITIES  
INVOLVED IN THE PURCHASE OF  
RAILWAYS

**CC. Capital Account of Irrigation, Navigation, Embankment and Drainage Works not charged to Revenue (38).**

68 CONSTRUCTION OF IRRIGATION,  
NAVIGATION, EMBANKMENT AND  
DRAINAGE WORKS

A Irrigation works

(1) Productive . . . .

Works

Establishment

Tools and Plant

Suspense

*Deduct* Receipts and Recoveries on  
capital account

Charges in England (104)

Loss or gain by exchange

(2) Unproductive . . . .

Same as for A (1) above

(278) The major heads in this Section will not be required when the Federal Railway Authority is established under Part VIII of the Government of India Act, 1935. All moneys provided by the Central Government on capital account for the purposes of the Authority will be treated as debt owed by the Railway Authority to the Central Government under Section 187 (1) of the Act and will accordingly be recorded under a suitable Debt head subordinate to "Section Q—Loans and Advances by the Central Government"

## MAJOR HEADS

## MINOR HEADS

CC. Capital Account of Irrigation, Navigation, Embankment and Drainage Works not charged to Revenue (38)—*concl'd*

68 CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBARKMENT AND DRAINAGE WORKS *concl'd*

B Navigation, Embankment and Drainage Works

(1) Productive. . . . Same as for A (1) above.

(2) Unproductive . . . Ditto

*Deduct* Amount financed from Famine Relief Fund

*Deduct* Amount financed from ordinary revenues

*Add* Repayments of capital expenditure charged to ordinary revenues

Net amount not charged to Revenue

DD. Posts and Telegraphs Capital Account not charged to Revenue.

69—CAPITAL OUTLAY ON POSTS AND TELEGRAPHS (36).

## MAJOR HEADS

## MINOR HEADS

FF. Civil Administration Capital Accounts not charged to Revenue.

70 CAPITAL OUTLAY ON IMPROVEMENT OF PUBLIC HEALTH (279).

71 CAPITAL OUTLAY ON SCHEMES OF AGRICULTURAL IMPROVEMENT AND RESEARCH (279)

72. CAPITAL OUTLAY ON INDUSTRIAL DEVELOPMENT (279).

72-A CAPITAL OUTLAY ON CIVIL AVIATION. (280)

A *Civil Aviation*

Works

Equipment

Establishment

B. *Meteorological*

Works

Equipment

Establishment

*Deduct* Receipts and Recoveries on Capital Account (232)

*Deduct* Capital expenditure financed from Ordinary Revenues

*Add* Repayment of Capital expenditure charged to Ordinary Revenues

Net amount not charged to Revenue

(279) For expenditure under these heads each individual scheme or project should be treated as a separate minor head

(280) Expenditure on Civil Aviation Works may be met from —

(1) current revenues,

(2) a special fund called the "Fund for the development of Civil Aviation "

(3) borrowed funds or other resources outside the Revenue Account

2 The principles to be observed in deciding whether an item of works expenditure should be charged to Revenue or to Capital are as follows —

(a) Capital bears all charges for the first construction and equipment of a project, as well as charges for maintenance of completed parts of a scheme until the whole scheme is completed, and charges for such substantial additions and improvements to existing works as may be sanctioned by competent authority Charges on account of the restoration of damage caused by extraordinary casualties may also be charged to Capital

(b) Revenue bears all recurring charges on maintenance and repairs, working expenses, temporary and experimental works and minor additions or improvements up to a monetary limit to be fixed by Government

(c) Revenue bears all charges for renewal and replacement even when such renewal and replacement include an element of betterment When a renewal or replacement scheme includes a substantial addition or improvement, only the cost of the latter may be charged to Capital

3 In accordance with the principles enunciated above, the following expenditure should be deemed "Capital" —

## MAJOR HEADS

## MINOR HEADS

FF. Civil Administration Capital Accounts not charged to Revenue—*contd.*

## 73 CAPITAL OUTLAY ON VIZAGAPATAM PORT

Preliminary Expenses

General charges

Land

Dredging.

Reclamation

Works

Suspense

Interest during Construction

*Deduct* Receipts and Recoveries on Capital Account

Charges in England (104).

Loss or gain by exchange

## 74.—CAPITAL OUTLAY ON LIGHTHOUSES AND LIGHTSHIPS

Lighthouses

Lightships

Tools, Plant and Equipment.

Stock and Suspense

*Deduct*—Receipts and recoveries on Capital account.Initial outlay, *e g.*—

- (a) Cost of land, cost of construction of landing grounds aerodromes including approach roads, runways, hangars, slipways, moorings workshops Stores, administrative and control buildings, Aerodrome Offices, and residential quarters for officers and clerks
- (b) Provisions of flood lights, boundary lights, obstruction lights, beacons, power house buildings including plant and quarters for operators and other staff
- (c) Meteorological works located on aerodromes *viz*, Observatories, office buildings, store buildings and staff quarters
- (d) The cost of any establishment specifically created for preparation of projects, for, or the supervision or construction of, a work chargeable to Capital, cost of tools and plant specifically purchased for such work, or charges for establishment and tools and plant payable to Public Works Department or other Departments or Governments for carrying out Aviation Works chargeable to Capital
- 4 Revenue bears all charges including —
  - (i) the cost of temporary or experimental works,
  - (ii) the cost of small minor works,
  - (iii) the cost of any renewal or replacement in accordance with paragraph 2 (c) above,
  - (iv) standing charges on maintenance and repairs

5 Except in the case of expenditure from the Fund for the development of Civil Aviation, all works expenditure which under the allocation rules applicable to this Department is chargeable to Capital will be recorded in the first instance under the major head "72 A—Capital Outlay on Civil Aviation" outside the revenue account and at the end of the year any expenditure which the Government of India may decide to meet from revenue will be deducted in lump from the total expenditure recorded under this head and transferred to the major head "44 A—Capital Outlay on Civil Aviation" within the Revenue Section of the account

Expenditure of a capital nature met from the Fund for the development of Civil Aviation is recorded under the head "44-A—Capital Outlay on Civil Aviation", an equivalent amount being transferred from the Fund in the Deposit Section of accounts as a deduct entry Expenditure which is chargeable to Revenue Account falls under the major head "44—Aviation"

## MAJOR HEADS

## MINOR HEADS

FF. Civil Administration Capital Accounts not charged to Revenue *contd.*

74 CAPITAL OUTLAY ON LIGHTHOUSES  
AND LIGHTSHIPS *contd*

Charges in England (101)

Loss or gain by exchange.

*Deduct* Amount financed from General Reserve Fund Lighthouses and Lightships

*Deduct* Amount financed from Ordinary Revenues

## GG. Currency and Mint.

77 CURRENCY CAPITAL OUTLAY  
NOT CHARGED TO REVENUE

Land

Buildings.

Plant and Machinery

Minor Equipment

Miscellaneous

*Deduct* Depreciation

Establishment

Charges in England (104)

Loss or gain by exchange



## MAJOR HEADS

## MINOR HEADS

## HH. Civil Works and Miscellaneous Public Improvements not charged to Revenue.

78. INITIAL EXPENDITURE ON NEW CAPITAL AT DELHI.	Works Establishments Tools and Plant Stock and Suspense Miscellaneous Charges in England (104) Loss or gain by exchange. <i>Deduct</i> Receipts and recoveries on capital account.
79 CAPITAL OUTLAY ON ELEC- TRIC SCHEMES I Hydro-Electric Schemes A Name of project .	Works Establishment Tools and Plant Suspense <i>Deduct</i> Receipts and recoveries on capital account Charges in England (104) Loss or gain by exchange Minor heads Same as under A above
B Name of project II Thermo-Electric Schemes— A Name of project . B Name of project .	} Minor heads Same as under I above
80 —BOMBAY DEVELOPMENT SCHEME	Works and Acquisition (one minor head for each development scheme). Establishment Tools and Plant

## MAJOR HEADS

## MINOR HEADS

### HH. Civil Works and Miscellaneous Public Improvements not charged to Revenue *contd*

80. BOMBAY SCHEME <i>contd</i>	DEVELOPMENT	Grants-in-aid to Local Bodies Suspense <i>Deduct</i> Receipts and recoveries on capital account Charges in England (104) Loss or gain by exchange.
81. CIVIL WORKS NOT CHARGED TO REVENUE	(281)	

(281) The same minor heads as those prescribed under the head "50 — Civil Works" with the exception of 'Repairs' and 'Grants-in-aid' should be opened under this head (See also Note 1 of the General Notes)

## MAJOR HEADS

## MINOR HEADS.

## JJ. Miscellaneous Capital Account not charged to Revenue.

82 OTHER PROVINCIAL WORKS NOT CHARGED TO REVENUE	Original Works A separate minor head for expenditure of each Department
	Establishment
	Tools and Plant
	Suspense and Miscellaneous.
	Charges in England (104)
	Loss or gain by exchange
83 PAYMENTS OF COMMUTED VALUE OF PENSIONS (282)	Payments of commuted value of pensions—
	(a) Payments in India
	(b) Payments in England Par value
	Loss or gain by exchange
	<i>Deduct</i>
	(1) Amount financed from ordinary revenues
	(2) Amount recovered from other Governments
	(3) Capital portion of equated payments out of revenue.
	Net amount not charged to revenue

(282) All payments on account of Commutation of pensions whether in England or in India, including payments made to other Governments, are brought to account in the first instance under the Head "83—Payments of commuted value of pensions—Commutated value of pensions" in the books of the Central or the Provincial Government, as the case may be, and at the end of the year such portion of the expenditure recorded under that head as the Central or Provincial Government as the case may be may decide to charge against current revenues is transferred to the Capital major head "55 A—Commutation of pensions financed from ordinary revenues" under Section "JJ—Miscellaneous—Capital expenditure charged to Revenue". The net amount debited to the capital major head "83—Payments of commuted value of pensions" after deducting therefrom the recoveries, if any, from other Governments, is repaid from revenue by a system of equated payments spread over 15 years, which include interest on the capital invested. The equated payments in respect of each year's commutation commence from the following year, and the rate of interest that is adopted is, in the case of the Central Government, that Government's borrowing rate, and, in the case of a Provincial Government, that which it may decide to fix with due regard to the principle that the interest portion of the equated payments should approximate closely to the actual interest charges paid on any sums borrowed for this purpose.

Where pensionary charges between two Governments are settled annually on the basis of commuted values by payment of the net amount due by one Government to the other, the net amount so paid or recovered is brought to account under the minor head 'Commutated value of pensions' or the head "*Deduct*—Amount recovered from other Governments", as the case may be.

## MAJOR HEADS

## MINOR HEADS

JJ. Miscellaneous Capital Account not charged to Revenue—*contd*

84 CAPITAL OUTLAY ON BOMBAY LANDS SCHEME	Cost of land taken over from Defence Services <i>Deduct</i> Receipts and recoveries on Capital Account
85 PAYMENTS TO RETRENCHED PERSONNEL	Civil (non-Commercial) Posts and Telegraphs Irrigation Northern India Salt Revenue Department Other Commercial Departments and undertakings <i>Deduct</i> Repayments out of revenue. (283)

The total equated payments in respect of each year's commutation are debited to the head "55—Superannuation allowances and pensions—Equated payments of commuted value of pensions charged to Capital, etc.", by credit to (a) the Capital head "83—Payments of commuted value of pensions—*Deduct* Capital portion of equated payments out of revenue" for the capital portion of the payments, and (b) "22—Interest on Debt and Other Obligations—*Deduct*—Interest portion of equated payments on account of commuted value of pensions" for the interest portion of the payments

All capital charges on account of commutation of pensions chargeable to the Central Government excepting those pertaining to the Railway, Posts and Telegraphs and Defence Departments are brought to account finally on the books of the Accountant General, Central Revenues. The adjustments on account of commutations of Railway, Posts and Telegraphs and Military pensions are made under the head "83—Payments of commuted value of pensions" on the Railway, Posts and Telegraphs and Defence books, respectively, and equated payments in respect of these commutations are debited to the Departmental major head concerned. The High Commissioner for India in passing the payments to India through the London Account Current furnishes the necessary information as to the head to which the pensions are charged in each case

(283) Payments on account of gratuities to retrenched personnel of the Government of India which were taken to the capital major head "85—Payments to retrenched-personnel" are to be written back to revenue in five years beginning from the year succeeding the year of payment, but no interest is to be taken into account for the purpose of this adjustment. The annual debits on account of writes back of gratuity payments so far as they relate to non-commercial civil departments are taken to the minor head "gratuities" under the major head "55—Superannuation allowances and pensions" by credit to this head, while such debits relating to payments made to the Posts and Telegraphs and other commercial departments are taken to a separate sub-head under "Working expenses" of the commercial department concerned

A similar procedure may be applied *mutatis mutandis* to similar transactions of Provincial Government if it desires to do so

## Sections N to V Debt, Deposits, Advances, Suspense and Remittance Heads and Cash Balances.

The accounts marked (D) appear in the Books of Defence Services only, those marked (R) in the Railway Accounts and those marked (P and T) in the Posts and Telegraphs Accounts

The words " Sterling Account " have been added to the heads which record transactions of a definitely sterling character The transactions under these heads, which appear only on the books of the Secretary of State or of the High Commissioner for India, are not passed on to India, but are finally accounted for in the Home Accounts

### MAJOR HEADS.

### MINOR HEADS

## N. Public Debt.

### CENTRAL SECTION

#### A DEBT RAISED IN INDIA

#### I PERMANENT DEBT (284)

#### (i) Loans bearing interest

A separate head for each denomination of loan

#### (ii) Loans not bearing interest. Expired Loans (285).

A separate head for each denomination of loan.

#### II FLOATING DEBT (284)

Treasury Bills  
Other Floating Loans (286).

(284) Permanent Debt includes all debt which at the time when it is raised has a currency of more than twelve months The term " Floating Debt " is applied to borrowings of a purely temporary nature such as Treasury Bills and Ways and Means advances from the Reserve Bank with a currency of not more than twelve months

(285) Represent unclaimed balances of old loans which have been notified for discharge and have ceased to bear interest from the due date of discharge The amounts unclaimed are usually retained in the accounts of Government as debt for twenty years from the date of discharge of the loan, after this period the unclaimed balances are written off the debt account by credit to Revenue, Payments of amounts subsequently claimed being also charged to Revenue

(286) Temporary detailed heads should be opened as occasion requires

## MAJOR HEADS

## MINOR HEADS.

N.- Public Debt—*contd*CENTRAL SECTION *concl'd.*B DEBT RAISED IN ENGLAND  
(Sterling Accounts).

## PERMANENT DEBT . . .

(i) Loans bearing Interest

(A separate head for each denomination of loan)

(ii) Capital portion of Annuities created in purchase of Railways

(A separate head for each of the Annuities in course of payment)

(iii) Discharge of Liability in respect of British War Loan (1929-47).

(iv) Loans not bearing interest

Expired loans (A separate head for each denomination of loan)

## PROVINCIAL SECTION

## A. DEBT RAISED IN INDIA

## I. PERMANENT DEBT (284) . . .

(i) Provincial Loans bearing interest. (287)

(A separate head for each denomination of loan.)

(ii) Loans not bearing interest.

Expired Loans (A separate head for each denomination of loan) (285).

## II FLOATING DEBT (284)

Treasury Bills

Other Floating Loans. (286).

## III. LOANS FROM THE CENTRAL GOVERNMENT

B. DEBT RAISED IN ENGLAND  
(Sterling Accounts).

A separate head for each denomination of loan raised by the provinces

(287) For loans raised by Provincial Governments in the open market

## MAJOR HEADS

## MINOR HEADS

## O - Unfunded Debt

SPECIAL LOANS .	Special Loans—  8 per cent perpetual Loans. (Madras).  6 per cent. perpetual Loans. (Madras).  Endowments by the late King of Oudh (288)  First Loan Third and Fifth Loans Sixth Loan Charity Fund  Appropriation for the maintenance of Madho Rao (289)  Endowments for Charitable and Edu- cational institutions
TREASURY NOTES .	Treasury Notes on account of the Bhonsla and other Nagpur tem- ples  Non-Transferable Notes at 4 per cent (Madras).

(288) The outstanding loans from the King of Oudh are in four portions —

*First loan*, Sicca Rs 1,00,00,000 in 1814, in consideration of which the British Government guaranteed the payment of certain stipends called "Wasiqa Pensions" The capital value of the lapsed stipends was till 1850 paid to the Native Government, reducing the principal to Rs 36,07,235 in that year

*Third loan*, Sicca Rs 1,00,00,000 in 1825, and *Fifth loan*, Sicca Rs 62,40,000 in 1829, both at 5 per cent Government Rs 38,40,000 of the last was repaid in 1853 The interest is payable in the form of hereditary pensions Those under the *fifth* loan may be commuted for a principal payment.

*Sixth loan*, Government Rs 17,00,000, a perpetual loan at 4 per cent interest payable in the form of pensions and stipends

*Charity Fund*, Rs 3,00,000 deposited in 1833, in consideration of which Rs 1,000 a month (being 4 per cent ) is drawn for distribution to the poor of Lucknow.

(289) The capital of this loan was appropriated out of the confiscated property of Madho Rao's father who was a rebel of 1857 Part of it having been spent on the purchase of a landed estate the interest on the balance is drawn by the Imperial Bank of India as Madho Rao's Agent

## MAJOR HEADS

## MINOR HEADS

O. Unfunded Debt *contd*

## DEPOSITS OF SERVICE FUNDS

Indian Civil Service Family Pension Fund (Transferred)

Indian Civil Service Family Pension Fund (Untransferred)

Superior Services (India) Family Pension Fund (Transferred)

Superior Services (India) Family Pension Fund (Untransferred)

Indian Military Service Family Pension Fund (Transferred)

Indian Military Service Family Pension Fund (Untransferred)

Indian Military Widows' and Orphans' Fund (Transferred)

Indian Military Widows' and Orphans' Fund (Untransferred)

Miscellaneous Service Funds (290)

Bengal Uncovenanted Service Family Pension Fund

Bengal and Madras Service Family Pension Fund

Madras Military Assistant Surgeons' Fund

Bombay Family Pension Fund of Government Servants

DEPOSITS OF SERVICE FUNDS  
(Sterling Account).

Superior Services (India) Family Pension Fund

Indian Civil Service Family Pension Fund

Indian Military Service Family Pension Fund

Indian Military Widows' and Orphans' Fund

(290) In the local amounts inner columns will be used to distinguish the separate funds concerned.



## MAJOR HEADS

## MINOR HEADS

O Unfunded Debt *contd*

SAVINGS BANK DEPOSITS . .

Post Office Savings Bank Deposits  
(P & T)

POST OFFICE CASH CERTIFICATES

Post Office Cash Certificates (P & T.)  
(291).

(291) Unclaimed balances of cash certificates are transferred direct to Revenue at the end of three account years after the date of their maturity, that is, in the March Final accounts of the 9th Account year from the date of issue and of those issued prior to the 3rd April 1929 whose period of maturity has been extended to ten years, at the end of three account years after the date of their extended maturity, that is, in the March Final accounts of the 14th Account year from the date of their original issue.

## MAJOR HEADS

## MINOR HEADS

O Unfunded Debt—*contd*

STATE PROVIDENT FUNDS (292)	State Railway Provident Institution (R) Companies' Railways Provident Fund (R) General Provident Fund. Indian Civil Service Provident Fund. Indian Civil Service (Non-European Members) Provident Fund Defence Services Officers' Provident Fund Contributory Provident Fund Other Miscellaneous Provident Funds (293)
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(292) The Minor Head for each Provident Fund for which there is a sterling Branch should be sub-divided to show separately the transactions relating to the Sterling and Rupee Branches. The accounts of the Sterling branches of the several Provident Funds are maintained in India in rupees.

(293) Includes "Sub-Inspector of Schools' Provident Fund", "Forest Revenue Officers' Provident Fund" in Bengal, "Provident Fund of the Central Research Institute, Kasauli", "Non-Indian Medical Service Officers' Provident Fund" and "Lighthouses and Lightships Provident Fund". The transactions relating to "Civil Engineers' Provident Fund", "Forest Officers' Provident Fund" and "Police Officers' Provident Fund" are accounted for under separate detailed heads to be opened under this head.

MAJOR HEADS	MINOR HEADS
<b>O. Unfunded Debt <i>concl'd</i></b>	
OTHER ACCOUNTS . . .	General Family Pension Fund Hindu Family Annuity Fund Bombay Family Pension Fund of Government Servants, Life Assur- ance Branch Bengal Christian Family Pension Fund Postal Insurance and Life Annuity Fund (P & T) Staff Benefit Fund (R) Cemetery Endowment Fund
INTEREST SUSPENSE . . .	Interest Suspense Account (294).

(294) See footnote (134)

## MAJOR HEADS

## MINOR HEADS

## P. Deposits and Advances

## PART I DEPOSITS BEARING INTEREST

## (A). Reserve Funds.

DEPRECIATION RESERVE FUND RAILWAYS		Depreciation Reserve Fund Loans to Branch Line Companies.
RENEWALS RESERVE FUND AND TELEGRAPHS	POSTS	As in column 1
DEPRECIATION RESERVE FUND NORTHERN INDIA SALT REVENUE DEPARTMENT		
DEPRECIATION RESERVE FUND LIGHTHOUSES AND LIGHTSHIPS		
DEPOSITS OF DEPRECIATION RESERVE OF GOVERNMENT COMMERCIAL CONCERNS (295)		A separate Minor head for each separate account
RAILWAY RESERVE FUND		Reserve Fund Reserve Fund Investment Account
ADDITIONS AND REPLACEMENTS RE- SERVE FUND LIGHTHOUSES AND LIGHTSHIPS		As in column 1
GENERAL RESERVE FUND LIGHT- HOUSES AND LIGHTSHIPS		

(295) The Depreciation Reserve Fund deposited with the Government in respect of commercial undertakings of Central and Provincial Governments are treated as deposits of the Governments concerned and recorded in the accounts under this head, being placed in Part I or in Part II according as the funds are or are not regarded as bearing interest

MAJOR HEADS

MINOR HEADS

**P. Deposits and Advances** *contd***PART I DEPOSITS BEARING INTEREST** *concl'd***(B).- Other Deposit Accounts.**

OTHER DEPOSITS	.	.	State Railway Deposits
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## MAJOR HEADS

## MINOR HEADS

P. Deposits and Advances *contd*

## PART II DEPOSITS NOT BEARING INTEREST

## (A). Sinking Funds.

APPROPRIATION FOR REDUCTION OR  
AVOIDANCE OF DEBT

Sinking Funds (296).  
Other Appropriations (297).

SINKING FUNDS FOR LOANS GRANTED  
TO LOCAL BODIES (298)

A separate head for each fund brought  
to account

SINKING FUND INVESTMENT ACCOUNT.  
(299)

Sinking Fund Investment Account.

(296) This head is credited with the amount set apart each year for the sinking fund created for loans by charge to "23 —Appropriation for Reduction or Avoidance of Debt" and with the profits realised on investment of the balances in the Fund, and is debited with charges connected with the redemption of debt either by purchase and cancellation of securities or by direct discharge. On actual cancellation of stock, the nominal value of the cancelled securities is debited to the head "Permanent Debt" by *per contra* credit to the head "Deposits and Advances—Miscellaneous—Government Account".

(297) This head will be closed to 'Government account' in the ledger

(298) Represents funds constituted for the discharge of loans taken from Government by public bodies

(299) In cases where the amounts at credit of the Sinking Funds are invested, the amount expended on the purchase of securities should be debited to this head, which will be credited to the same extent when the securities are sold, any profit or loss arising out of the investment being transferred to the head "Appropriation for Reduction or Avoidance of Debt, Sinking Funds". Interest realised on Securities purchased on the investment account should be credited and any payment of advance interest on Securities purchased on that account should be debited to the head "Sinking Fund"

## MAJOR HEADS

## MINOR HEADS

P. Deposits and Advances *contd*PART II. DEPOSITS NOT BEARING INTEREST *contd*

## (B) Reserve Funds.

SILVER REDEMPTION RESERVE (300)

*(Sterling Account)*

Silver Redemption Reserve

Silver Redemption Reserve Invest-  
ment Account

DEFENCE RESERVE FUND

POST OFFICE CASH CERTIFICATES  
BONUS FUND (301)

As in column 1

(300) The transactions included under this head are—

(i) Accretions to the Reserve

Proceeds of sales of silver appropriated

Payments by Reserve Bank under Section 36 (2) of the Reserve Bank Act

Profits arising from casual sales of gold by the Reserve Bank, interest, dividends,  
etc *less* Capital depreciation

Capital appreciation of investments

(ii) Payments out of the Reserve

Payments to Reserve Bank under Section 36 (1) of the Reserve Bank Act

Transfer to Revenue Account

(301) At the end of the year the unutilised balance of the amount provided under the head "23—Interest on other obligations—Bonus on Post Office Cash Certificates" is transferred to this head. When it is necessary to draw on the fund, the amount transferred from the fund is shown under "23 Interest on other obligations *Deduct* amount transferred from the Post Office Cash Certificates Bonus Fund," the entire amount of bonus paid during the year being debited to "23—Interest on other obligations—Bonus on Post Office Cash Certificates"

## MAJOR HEADS

## MINOR HEADS

P Deposits and Advances—*contd*PART II DEPOSITS NOT BEARING INTEREST—*contd*(B). Reserve Funds *contd*

## FAMINE RELIEF FUND (302)

*Receipts*

## A Famine Relief Fund

Transfers from the Revenue Account  
(303)

Interest receipts (304).

Recoveries of Famine expenditure  
(305)Gain on realisation of securities  
(308)Recoveries of loans to Cultivators,  
etc (307)

Recoveries of advances (Orissa)

Other items

## B Investment Account

Sale of securities (308)

*Payments*

## A Famine Relief Fund

Transfers to the Revenue Account  
(303) -

(302) In Bengal the Fund is termed "Bengal Famine Insurance Fund" The account heads which are operated upon in that Province for accounting for transactions connected with the Fund are designated accordingly

(303) See footnotes (73-A) and (246)

(304) Receives credit for interest realised on investments of the balances of the Famine Relief Fund See also footnote (283-G)

(305) See footnote (244) Any incidental recoveries of expenditure on objects other than Famine Relief which was met from the balance of the Famine Relief Fund, should be credited to the appropriate major head of receipts corresponding to the head to which the expenditure was debited or to "XLVI-Miscellaneous" in the absence of such a head



## MAJOR HEADS

## MINOR HEADS

**P —Deposits and Advances—contd****PART II —DEPOSITS NOT BEARING INTEREST—contd****(B) Reserve Funds—contd****FAMINE RELIEF FUND contd (302)****Payments—contd****A Famine Relief Fund—contd.**

Transfers to General Balances for  
repayment of debt (306)

Advances to Provincial Loan Ac-  
count for loans to Cultivators,  
etc (Orissa) (307)

Loans to Cultivators, etc under the  
Land Improvement Loans Act,  
1883, the Agriculturists' Loans  
Act, 1884, or otherwise (307)

Writes-off of unrecoverable loans to  
Cultivators

Other advances (Orissa)

Loss on realisation of securities (308)

Other payments

**B Investment Account**

Purchase of securities (308)

(306) See footnote (285-A)

(307) See footnote (285-B)

(308) When Famine Relief Fund balances are invested in the securities of the Central Government the amount representing the actual cost price of the securities is debited to the head "Purchase of securities" under "B-Investment Account", the payments on account of advance interest, if any, being taken as an item of deduction under the head "Interest receipts". When the securities are sold, an amount equal to the purchase price paid on the securities is credited to the head "Sale of securities" under "B-Investment Account", the interest realised from the date of the last half-yearly payment up to the date of sale being credited to the head "Interest receipts". The difference between the total of these two latter sums and the sale proceeds of the securities will be taken to the head "Gain on realisation of securities". The balance under "B-Investment Account" on any date will represent the actual cost price of the securities which are held in the Fund on that date.

## MAJOR HEADS

## MINOR HEADS

P. Deposits and Advances *contd*PART II DEPOSITS NOT BEARING INTEREST *contd*(B). Reserve Funds *contd*

CENTRAL ROAD FUND	(309)	As in column (1)
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(309) As a result of the recommendations of the Indian Road Development Committee both the excise and import duties on motor spirit were raised with effect from the 28th February 1929, the additional revenue being earmarked for credit to the "Central Road Fund" from which grants are made to Provincial Governments and other bodies for the purposes of road development. The proceeds of the additional duties are first credited to the head "I-Customs" or "II-Central Excise Duties" according as they represent extra duty of custom or of excise, but at the end of each year an equivalent amount, after deduction of a certain portion as the share of the Civil Aviation Department in respect of petrol consumed for aviation purposes, is transferred as a block grant to the "Central Road Fund" by debit to the head "50-Civil Works—Block grant for transfer to Central Road Fund". Grants made out of this Fund to Provincial Governments and others are charged to the Fund. The charges met out of the 15 per cent reserve retained by the Central Government in the Central Road Fund are brought to account in the first instance under "50 Civil Works—Central", the debit under that head being set off by an equivalent amount transferred from the deposit head "Central Road Fund" so that the net charge under "50 Civil Works" will be nil. This transfer is shown under a distinct minor head "Deduct—Amount met from Central Road Fund".

The subventions made from the Central Road Fund to Provincial Governments and centrally administered areas are credited to the head "Subventions from Central Road Fund" in the accounts of the province or of the Central area concerned. This head is debited with the expenditure on objects approved by the Central Government. The actual expenditure incurred from time to time is charged in the provincial accounts to the head "50-Civil Works" or other appropriate head of account under a separate sub-division of the minor head "Communications", "Grant-in-aid", or other head of account concerned. At the same time, an equivalent amount is transferred month by month to the deposit head "Subventions from Central Road Fund" by credit to "XXXIX-Civil Works—Transfer from Central Road Fund". A similar procedure is also followed in the accounts of the centrally administered areas, with the difference that the transfer to the deposit head "Subventions from Central Road Fund" is made by credit to "50 Civil Works—Deduct—Amount met from subventions from Central Road Fund" or other appropriate head of account instead of by credit to "XXXIX Civil Works".

## MAJOR HEADS

## MINOR HEADS.

P. Deposits and Advances *contd*PART II DEPOSITS NOT BEARING INTEREST *contd*(B). Reserve Funds *contd*

## PROVINCIAL ROAD FUNDS

Investment Account (310).  
Other AccountGENERAL POLICE FUND (311)  
TRANSFERS FROM FAMINE RELIEF  
FUNDTransfers from Famine Relief Fund  
for repayment of debt (312)Advances from Famine Relief Fund  
for financing the Provincial Loan  
Account (Orissa) (313)Other advances from Famine Relief  
Fund (Orissa).

## PENSION EQUALISATION FUND (314)

Transfer  
from/to the Revenue Account

(310) This minor head may be opened in provinces in which a part of the Fund is invested

(311) See footnote (177).

(312) This head is credited with the amounts transferred from the Famine Relief Fund to general balances for repayment of debt. The actual payments in discharge of debt are accounted for under "N Public Debt"

This head is closed to Government Account in the ledger

(313) This head is credited with amounts advanced from the Fund to the Provincial Loan Account for making advances to cultivators etc., (as in the Orissa Act) and is debited with the instalments in repayment of the advances. The *per contra* debits and credits are taken to the head "Famine Relief Fund"

This head is not operated upon in provinces in which these loans are treated as final charges against the Famine Relief Fund. In such cases, the advances to cultivators, etc. and the repayments of such advances are in the first instance accounted for in detail under Section "R—Loans and Advances by Provincial Governments", and at the end of the year lump sum transfers are made through the head "*Deduct*—Transactions in connection with advances to cultivators financed from the Famine Relief Fund" under Section R to the head "Famine Relief Fund Loans to Cultivators, etc." The interest on such advances are not taken to the head "Famine Relief Fund"

(314) This head and the connected minor heads under "55 Superannuation Allowances and Pensions" are operated upon in the accounts of Bihar. Pension contributions recovered by the Government of Bihar from the Government of Orissa in respect of officers of the joint cadres serving in Orissa are first credited to the head "XLIV—Receipts in aid of Superannuation", but at the end of each year an equivalent amount is transferred to the Pension Equalisation Fund by debit to the head "55—Superannuation Allowances and Pensions—Transfer to the Pension Equalisation Fund". Each year a sum equivalent to the amount estimated as required to meet the Pensions payable in the course of the year in respect of the service of joint cadre officers in Orissa for which contributions have been received is transferred from the Fund to the head "55 Superannuation Allowances and Pensions—*Deduct*—Amount transferred from the Pension Equalisation Fund"

## MAJOR HEADS

## MINOR HEADS

P. Deposits and Advances—*contd*PART II DEPOSITS NOT BEARING INTEREST *contd*(B). Reserve Funds—*concl'd*

DEPOSIT ACCOUNT OF THE FUND FOR RESTORATION OF EARTH- QUAKE DAMAGE TRANSFERRED FROM CENTRAL GOVERNMENT	
FUND FOR ECONOMIC DEVELOPMENT AND IMPROVEMENT OF RURAL AREAS	
FUND FOR DEVELOPMENT OF CIVIL AVIATION	
FUND FOR SPECIAL FRONTIER EXPEN- DITURE INCLUDING DEVELOPMENT	
FUND FOR DEVELOPMENT OF BROAD- CASTING	
RAILWAYS RESERVE FUND ARMY ORDNANCE AND CLOTHING FAC- TORIES (D)	} As in column (1)
RENEWALS RESERVE FUND DAIRY FARMS (D)	
RENEWALS RESERVE FUND GRASS FARMS (D)	
RENEWALS RESERVE FUND ME- DICAL STORE DEPOTS AND WORK- SHOPS (D)	
DEPRECIATION RESERVE FUND IRRIGATION (315)	
DEPRECIATION RESERVE FUND GO- VERNMENT PRESSES	
DEPOSITS OF DEPRECIATION RESERVE OF COMMERCIAL CONCERNS	A minor head for each separate account

(315) For transactions connected with the Depreciation Fund of the Ganges Canal Hydro-Electric Scheme only.

## MAJOR HEADS

## MINOR HEADS

P. Deposits and Advances *contd*PART II DEPOSITS NOT BEARING INTEREST *contd*

## (C). Other Deposit Accounts.

DEPOSITS OF LOCAL FUNDS . . .	District Funds (316) Municipal Funds Cantonment Funds Other Funds Town and Bazar Funds. Port and Marine Funds Education Funds Medical and Charitable Funds. Public Works Funds Other Miscellaneous Funds Village Panchayat Fund
DEPOSITS OF BRANCH LINE COMPANIES	
DEPARTMENTAL AND JUDICIAL DEPOSITS .	
CIVIL DEPOSITS . . .	Revenue Deposits (317) Civil Courts' Deposits (318) Criminal Courts' Deposits Personal Deposits (319) Political Agents' Deposits (N W F. Province) (320) Shipping Masters' Deposits Forest Deposits Public Works Deposits Indian Stores Department Deposits. (321)

(316) Includes Union Funds in Bengal, Bihar and Orissa

(317) Revenue Deposits are deposits made in Revenue Courts, or in connection with revenue administration, they include customs, salt, and opium deposits, which are treated as Central deposits in the local accounts. They also include earnest money deposits made by intending tenderers of the Civil and Defence Departments, and security deposits realised by the Police Department under the Motor Vehicle Act or otherwise

(318) Under Civil Court Deposits, High Courts and Small Cause Courts may be similarly distinguished in inner columns

(319) Personal Deposits are deposits of which a Banking account only is kept (not being Civil or Criminal Courts Deposits). "Wards" and "attached estates deposits" and "Trusts and Endowments" may be distinguished in the local accounts, being shown in inner columns

(320) Moneys received by Political Agents in the North West Frontier Province from other Government Departments for disbursement to the tribesmen are paid into this account. The payments into, and the withdrawals from, this account are brought to account under this head in the Central Section of the books of the Comptroller, North West Frontier Province

(321) Amounts deposited by Indian States, Municipalities, and other outside bodies on account of value of stores purchased by them through the Indian Stores Department are taken to this head

## MAJOR HEADS

## MINOR HEADS

P. Deposits and Advances—*contd*PART II DEPOSITS NOT BEARING INTEREST *contd*(C). Other Deposit Accounts—*contd*DEPARTMENTAL AND JUDICIAL DEPOSITS—*contd*CIVIL DEPOSITS *contd*

Trust Interest Funds (322)

Loan Discharge Orders (temporary).

Deposits of Deceased Officers and men  
of the Indian Army (323)

(322) This head is intended for the adjustment of interest on (i) securities deposited with the Controller of the Currency by Insurance Companies and certain other institutions, (ii) collateral securities deposited in connection with claims on lost, etc Government securities and (iii) Securities held by Treasurers of Charitable Endowments, and also for the adjustment of purchases and sales of securities in connection with such deposits. Debits and credits connected with the first two categories of deposits are adjusted on the books of the Accountant General Central Revenues. If such a transaction appears in the books of any other Accounts Officer, it should be passed on to that Accountant General. Debits and credits connected with Charitable Endowments are adjusted in the books of the Accountant General concerned.

Debits on account of the payment of Trust Interest Payment Orders issued by the late Deputy Controllers of the Currency, Calcutta and Bombay, Madras and Rangoon (including such orders revalidated by the Managers Reserve Bank of India, and duplicates issued by them) are adjusted respectively in the books of the Accountants General Central Revenues, Bombay and Madras. If such a transaction appears in the books of an Accounts Officer other than the one in whose books it is adjustable that Accounts Officer should pass it on to the Accountant General concerned through the Exchange Accounts.

(323) Received under Act V of 1869, Section 178

## MAJOR HEADS

## MINOR HEADS

P. Deposits and Advances *contd*PART II DEPOSITS NOT BEARING INTEREST *contd*(C). Other Deposit Accounts *contd*DEPARTMENTAL AND JUDICIAL DEPOSITS *contd*CIVIL DEPOSITS—*contd*Deposits of the Tea Cess Fund.  
(324)Deposits of the Lac Cess Fund  
(325)

Deposits of the Cotton Cess Fund

Deposits of Jute Cess Fund

Deposits of Coffee Cess Fund  
(326)Deposit Account of the receipts under  
the Bombay Public Conveyance  
Act

Deposits on account of Police Funds

Deposits of Canal Clearance Fund

Deposits of Agror Accumulation Fund

Deposits of Thandiani Hill Location  
Fund

Deposit of Sadana Fund

Deposit of the Assam Williamson  
Education Endowment FundDeposit of the Bholanath Bharovah  
Endowment Fund, Assam.Deposit of the District Chowkidar  
Reward Fund, AssamDeposit of the Assam Village Deve-  
lopment Funds

(324) This head is intended to record the transactions connected with the tea-cess, the net proceeds of which are to be made over to the Tea Cess Committee

(325) This head is intended to record the transactions connected with the lac cess, the net proceeds of which are remitted to the Indian Lac Association

(326) This head is intended to record the transactions connected with the Coffee Cess, the net proceeds of which are remitted to the Indian Coffee Cess Committee

## MAJOR HEADS

## MINOR HEADS

P. Deposits and Advances *contd*PART II DEPOSITS NOT BEARING INTEREST *contd*(C). Other Deposit Accounts *contd*DEPARTMENTAL AND JUDICIAL DE-  
POSITS *contd*CIVIL DEPOSITS *contd*Deposits for work done for public  
bodies or individuals (327)Deposits on account of revenue col-  
lected on behalf of H H the Khan  
of Kalat

Indian Research Fund (328)

Municipal taxes on Government resi-  
dential buildings (329)

(327) Sums received from a Municipality or other body under Rule 21 of Appendix 7 to the C A C, Vol I, are credited to this head

(328) This head is intended to record charges for combating epidemics diseases to be met from the Funds of the Indian Research Fund Association

(329) Amounts recovered from Government servants occupying Government residential buildings on account of municipal taxes may, in the first instance, be credited to this head pending payment to the Municipality



## MAJOR HEADS

## MINOR HEADS

P Deposits and Advances—*concl'd*PART II DEPOSITS NOT BEARING INTEREST—*concl'd*(C). Other Deposit Accounts—*concl'd*DEPARTMENTAL AND JUDICIAL DEPOSITS *concl'd*CIVIL DEPOSITS—*concl'd*

Unclaimed deposits in the General Provident Fund (330)

Unclaimed deposits in the Indian Civil Service Provident Fund. (330)

Unclaimed deposits in the Indian Civil Service (Non-European Members) Provident Fund. (330)

Unclaimed deposits in the Contributory Provident Funds (330)

Unclaimed deposits in other Miscellaneous Provident Funds (330)

Deposit account of railway freight for Kharaghoda Salt

Deposits of fees received by Government servants for work done for private bodies

Deposits for weights and measures under the Bombay Weights and Measures Act, 1932

Official Receiver's Remuneration Fund (Central Provinces)

Deposit on account of cost price of Liquor, Ganja and Bhang (Bengal).

(330) The amounts of subscriptions to these Provident Funds remaining unclaimed for a period exceeding six months should be transferred to these heads at the end of each year and dealt with under the ordinary rules relating to Deposits

## MAJOR HEADS

## MINOR HEADS

P Deposits and Advances—*contd*PART II DEPOSITS NOT BEARING INTEREST *contd*(C) Other Deposit Accounts—*contd*

## OTHER DEPOSITS .

Defence Services Deposits (D ) (331)  
 State Railway Deposits (R)  
 Posts and Telegraphs Deposits (P  
 and T )  
 Foreign Money Orders (P and T )  
 Posts and Telegraphs Trust Interest  
 Accounts (P and T )  
 Telegraph Fine Fund (P and T )  
 Trust Interest Account (D ) (R )  
 Unclaimed deposits in Defence Services  
 Officers' Provident Fund (330)

## OTHER ACCOUNTS .

Subventions from Central Road Fund.  
 (309)  
 Deposit Account of grants for Economic  
 Development and improvement  
 of rural areas (332)  
 Deposit Account of contributions for  
 cattle improvement  
 Deposit Account of the grant made by  
 the Indian Central Cotton Com-  
 mittee (333)  
 Deposit Account of the grant made  
 by the Indian Central Jute Com-  
 mittee  
 Deposit Account of the grant made  
 by the Imperial Council of Ag-  
 ricultural Research  
 Deposit Account of grant from the  
 Central Government for the de-  
 velopment of sericultural industry.

## MAJOR HEADS

## MINOR HEADS

P. Deposits and Advances *contd*PART II DEPOSITS NOT BEARING INTEREST *concl'd*(C)—Other Deposit Accounts *concl'd*OTHER ACCOUNTS—*cont'd*

Deposit Account of grants from the  
Central Government for the deve-  
lopment of handloom industries

No 353.

Page 162, P Deposits and Advances Part II Deposits not bearing interest (C) Other Deposit Accounts Departmental and Judicial Deposits - Civil Deposits Insert the following as a new minor head under this major head :

“ Deposits of the Gopal Chandra Trust Fund (Assam). ”

(Appendix 2 to the Account Code Vol I—List of Major and Minor Heads of Account, No 353, dated the 1st July 1944 )

(331) Includes Navy Deposits also

(332) Moneys received by a province in aid of rural reconstruction schemes, whether as grants from the Central Government or contribution from the Public are credited to this deposit head. The actual expenditure out of the moneys held in the Deposit Account is budgeted and accounted for as ordinary expenditure of the Department concerned the necessary transfer of funds representing actual expenditure being made at the end of the year to the appropriate revenue head of receipts concerned. This procedure is applicable *mutatis mutandis* to transactions of other funds of this kind which are fed by contributions from the Central Government or outside agencies where the authority making the contributions does not retain full control over expenditure therefrom

(333) Grants in aid made by the Indian Central Cotton Committee to the Governments of Bombay, Bengal, Punjab, Central Provinces and United Provinces for expenditure on special schemes of agricultural research and other allied objects in those provinces, are credited to this fund. The Committee retains full control over the expenditure out of this fund although the Director of Agriculture of the Province or any officer authorised by him actually operates the fund. Where however, e.g. in Madras, the grants made by the Committee are merged in the Provincial revenues, the accounting procedure follows *mutatis mutandis* the procedure laid down in footnote (301 A)

(334) The Khasi Hill States are administered on behalf of the Crown Representative by the Government of Assam under the provisions of Section 287 of the Government of India Act, 1935. The account of all receipts and expenditure in connection with the administration of these States including any grant-in-aid from Central or Provincial sources, constitutes a separate account which is appended to the Main Accounts of the Crown Representative. These receipts and expenditure are accounted for under this deposit head in the Central section of the books of the Comptroller Assam

## MAJOR HEADS

## MINOR HEADS

P. Deposits and Advances—*contd*

## PART III ADVANCES NOT BEARING INTEREST

## ADVANCES REPAYABLE

Civil Advances (335)  
 Advances for rest camps (336)  
 Special Advances  
 Forest Advances  
 Revenue Advances (337)  
 Opium Advances (338)  
 Advances Recoverable, Posts and Tele-  
 graphs (P and T)  
 Advances Recoverable (D)  
 Advances Recoverable, State Rail-  
 ways (R)

ADVANCES REPAYABLE *Secretary of State (Sterling Account)*ADVANCES REPAYABLE *High Commissioner for India (Sterling Account)*

## PERMANENT ADVANCES

Permanent Advances, Civil  
 Permanent Advances, Posts and Tele-  
 graphs

(335) Divide by inner columns in the local books into as many detailed heads as convenient. The following are some of them "Objection-book Advances", "Service Fund Advances". And others should provide for any considerable departmental Advance Accounts, such as Advances of the Public Works Department, Takavi Works Advances

(336) Advances made by Civil Officers in connection with the marching of troops

(337) To be divided under two group heads with details as follows —

*Group heads**Detailed heads**Advances for survey operations*

{ Advances for Boundary Pillars  
 { Revenue Survey Advances  
 { Talukdari settlement advances  
 { Cost of Survey marks  
 { Cost of boundary marks recoverable from  
 landholders  
 { Cost of boundary marks pending comple-  
 tion of survey operations

*Salt and Excise Advances*

{ Abkari advances  
 { Salt manufacture advances

(338) Advances for wells etc., made in the Opium Department

## MAJOR HEADS

## MINOR HEADS

P. Deposits and Advances—*contd*PART III ADVANCES NOT-BEARING INTEREST—*contd*

ACCOUNTS WITH HIS MAJESTY'S REPRESENTATIVE FOR THE EXERCISE OF THE FUNCTIONS OF THE CROWN IN ITS RELATIONS WITH INDIAN STATES	
ACCOUNTS WITH HIS MAJESTY'S IMPERIAL GOVERNMENT ( <i>STILLING ACCOUNT</i> )	Sums advanced by His Majesty's Treasury Miscellaneous
ACCOUNTS WITH FOREIGN GOVERNMENTS AND INDIAN STATES	His Majesty's Colonial Government, Ceylon (339) His Majesty's Colonial Government Straits Settlements (339) His Majesty's Colonial Government, Mauritius (339) Accounts with Colonial Governments (D) Account Current with Netherlands Government His Majesty's Colonial Government, Hongkong His Majesty's Colonial Government, Aden His Majesty's Protectorate Government Federated Malay States Kedah States The Government of Perlis Uganda Nyassaland Somaliland His Majesty's Colonial and Protectorate Government, Kenya

(339) The balances in these accounts are adjusted by means of Bills of Exchange

## MAJOR HEADS

## MINOR HEADS

P. Deposits and Advances *contd*PART III ADVANCES NOT BEARING INTEREST *contd*ACCOUNTS WITH FOREIGN GOVERNMENTS AND INDIAN STATES *contd*His Majesty's Colonial Government,  
Southern Rhodesia

The Government of Tanganyika Territory

Account with Civil Administration of  
Iraq

Command Paymaster, Hongkong

Area Paymaster, Shanghai

Command Paymaster, Tientsin

Command Paymaster, Singapore

Accounts with Iraq (Postal and Tele-  
graph) Administration (P and T)Accounts with other Foreign States.  
(340)

Account with Foreign Governments

Savings Bank Transfers (P &amp; T)

Account Current with Indian States  
(341)*Note Each Accountant General should  
open an account with each State  
with which he has dealings*ACCOUNTS WITH THE GOVERNMENT OF  
BURMA

As in column (1)

(340) This head is intended for the record of transactions with Nepal, Sikkim, Tibet and other States of this class

(341) In case of payments due to an Indian State, instead of direct cash payments being made by Disbursing Officers of Government, the Account Officer whose duty it is to audit and pass such payments should, unless other special arrangements have been made, request the Civil Accountant General who is in account with the State to make the payment (or give the credit) and debit it to him

EXCEPTION —The above clause does not apply to the payments due to the Mysore Durbar from the Assistant Commanding, Royal Engineer, Military Engineer Services, Bangalore, on account of water-supply, electric current and repairs to certain buildings, which, subject to certain precautions prescribed in Government of India, Army Department, letter No 639d 4 (M W-5), dated 22nd July 1913, should be made by cheques drawn on the Resident's treasury, Bangalore in favour of the Comptroller of Mysore

Subject to the same precautions, the Assistant Commanding Royal Engineer, Secunderabad, is also authorised to pay the Electricity Department of His Exalted Highness the Nizam of Hyderabad for the supply of electric current and for the miscellaneous work done for the Military Engineer Services at Secunderabad in connection with the supply of water by issuing cheques on the Resident's Treasury, Hyderabad, in favour of the Accountant General, Hyderabad

Pensions to men of the Kashmir Imperial Service Troops may be paid from any treasury in India, the payments being debited to the Accountant General Punjab, for recovery from the Kashmir State

The salaries and allowances of probationers of the Hyderabad Civil Service, while on deputation to British India for training, may be paid from any Government treasury in India, the payments being debited to the Accountant General, Central Revenues, for recovery from the Hyderabad State

The payments on account of stores supplied to the Nizam's State Railway by the Indian Stores Department are adjusted by the Audit Officer, Indian Stores Department, direct with the Auditor and Accountant, Nizam's State Railway

## MAJOR HEADS

## MINOR HEADS

P. Deposits and Advances—*contd*PART III ADVANCES NOT BEARING INTEREST *contd*ACCOUNTS WITH THE RESERVE BANK , Transactions on behalf of the Reserve  
Bank (342)

(342) The receipts and payments on account of the Reserve Bank appearing in the Government accounts should in the first instance be credited or debited to this minor head under the appropriate detailed heads specified below —

## RECEIPTS

- (1) Renewal and enfacement fees on G P Notes
- (2) Premia on Telegraphic Transfers, Supply Bills and Remittance Transfer Receipts issued by Treasury Officers
- (3) Commission for the management of Public Debt
- (4) Brokerage commission, etc , on new loans
- (5) Postage and telegram charges and out of pocket expenses in connection with the new loans
- (6) Postage and telegram charges reimbursed to the Public Debt Office
- (7) Miscellaneous
- (8) Balance due from the Reserve Bank

## PAYMENTS

- (9) Cost of note forms
- (10) Security Deposit interest payments
- (11) Charges for remittance of treasure—
  - (a) Police escort charges
  - (b) Cost of boxes, cart and cooly hire, etc
  - (c) Pay and allowances of potdars, accompanying remittances
  - (d) Railway and Steamer freights
- (12) Dividend on Reserve Bank Shares
- (13) Miscellaneous
- (14) Balance due to the Reserve Bank

Transactions on account of the Reserve Bank occurring at treasuries or sub-treasuries should be carried by the Government, Central or Provincial, in whose jurisdiction the treasury or sub treasury is situated, until they are cleared by the Accountant General with the Bank. Transactions brought to account under the head "Accounts with the Reserve Bank" by adjustment in accounts offices should be classified as Central or Provincial according as the office of origin is Central or Provincial.

The Civil Accountants General should send a statement each month to the Central Accounts Office of the Reserve Bank at Calcutta showing the credits and debits recorded under the above heads in their respective books during the previous month, the debits and credits being supported by such vouchers and documents as may be desired by the Bank. If the net total of the statement be a credit, arrangement should be made for the disbursement of the amount to the Bank and if the net total in the monthly statement be a debit, the amount should be recovered from the Bank for credit to this head.

The Major head "Accounts with the Reserve Bank" with the Minor head should also be opened in the books of Railway Accounts Officers for adjustment of the cost of Railway freights in connection with the remittances of treasure. Each Railway Accounts Officer will prepare monthly bills for the amounts of credit notes and Railway Warrants issued by the Reserve Bank, or on its behalf, by Treasury Officers, etc , and submit them to the Central Accounts Office of the Reserve Bank at Calcutta which will make payment by cheques, drafts or remittance transfer receipts. The bills for the amount of commission due on these credit notes and Railway Warrants will be similarly dealt with.

(*Explanation*—Under the head "Pay and allowances of potdars accompanying remittances" should be charged the allowances of a potdar accompanying a remittance whether he is permanent or temporary, and the pay of a temporary potdar engaged in connection with the remittance, whether he accompanies it or remains at the treasury to carry on the work of the potdar deputed with the remittance.)

## MAJOR HEADS

## MINOR HEADS

P. Deposits and Advances—*contd*PART III ADVANCES NOT BEARING INTEREST—*contd*

## COINAGE ACCOUNTS (343)

Bullion Advances for Coinage  
Mint Certificates

Small Coin Depot Balances

Bronze (and Copper) Coinage Account (344)

(343) These accounts receive the balances of bullion and of small coin (which have to be excluded from the general available cash balance) by credit for the opening and debit for the closing balance of each account. "Bullion Advances for Coinage" receives the balance of the bullion account, and "small Coin Depot Balances", which should be divided by inner columns into "Small Silver Coin Balance", "Nickel coin balance", and "Bronze and Copper coin balance", those of the Small Coin Depot accounts. The bronze and nickel coin balance in the Mint is provided for in the second part of the Bronze and Nickel Coinage Account, *vide* following notes

(344) The Bronze (and Copper) Coinage Account is in four parts. The first two parts are on the books of the Accountants General, Bombay and Bengal. The last two parts are in the books of the Accountant General, Central Revenues, who makes the necessary adjustments relating to those accounts by journal entries as soon as the March final figures are completed, thus —

## No 1 —BRONZE MINTAGE ACCOUNT

<i>Debits</i>	<i>Credits</i>
Balance, April 1st, being value of Copper, Tin, Zinc, etc, in Stock	M Sale-proceeds of Copper seissel, Tin, broken Copper etc (b)
M Purchase of Copper, Tin, Zinc, etc (a)	M Value of Copper, Tin, Zinc, etc, transferred to Mint for contingent purposes (c)
Metal value of Bronze coins destroyed	M Nominal value of coins manufactured by transfer to Account No 2 (d)
M Metal value of uncurrent copper coins destroyed	
Difference, being profit on Mintage, transferred to Account No 3 (e)	Balance, being value of copper Tin, Zinc, etc, in Stock on March 31st

## No 2 —BRONZE COIN ACCOUNT

Balance, being coin in the Mint on April 1st	M Net issues of coin from the Mint (f)
M New coins manufactured, by transfer from Account 1 (d)	Balance, being coin in the Mint on March 31st

## No 3 —MINT PROFIT ACCOUNT

Proportion of profit upon coin issued, transferred to Account No 4 (g)	Balance, being profit not yet brought to account as revenue brought over from last year
Balance, being proportion of profit upon coin not issued carried forward to next year (g)	Gross profit on manufacture during the year transferred from Account No 1 (e)

## No 4 —PROFIT ON BRONZE COINAGE ACCOUNT

M Loss in respect of uncurrent coins destroyed in the Mints (h)	
"T Net result transferred to Mint, Profit (or loss) on circulation of Bronze (and Copper) coin" (i)	Profit on coins issued transferred from Account No 3

NOTE —The heads marked M are transactions in the Mint account under "Bronze (and Copper) Coinage Account"

The head marked T relates to transactions in the Treasury account under "Bronze (and Copper) Coinage Account"



## MAJOR HEADS

## MINOR HEADS

P. Deposits and Advances *contd*PART III ADVANCES NOT BEARING INTEREST *concl'd*COINAGE ACCOUNTS *contd*

Nickel Coinage Account (345)

The other heads, except the balances, come in by transfer in making up the account at the end of the year —

- (a) Cost of copper, tin, zinc, etc., purchased for Bronze coinage is charged to this head
- (b) Credit receipts to this head
- (c) When copper, etc., is thus transferred, the Mint Master should debit "Loss on Coinage" by credit to this head
- (d) This transfer should be made monthly by the Mint Master in his monthly account
- (e) The closing balance of copper, etc., in stock being first ascertained, the difference required to produce this as the balance of Account No 1 should be transferred by the Accountants General, Bengal and Bombay, in closing the account at the end of the year to the Accountant General, Central Revenues, for adjustment in Account No 3 on the books of the latter
- (f) The Mint Master should credit this by debit to "Mint Remittances" or to "Foreign Remittances"
- (g) The Government is entitled to bring to account each year, as profit realised only that portion which belongs to the amount of coin issued for circulation that is passed out of Mint and depots combined

The sum of the gross profits brought forward from last year, and the gross mintage profit of the year must therefore be distributed as follows —

Let A be the amount of coin in the Mint and depots on April 1st,

B be the new coin added to the joint stock during the year,

C be the net issues to the treasuries,

$D = A + B - C$  is the balance in Mint and depots on March 31st

Then, out of the whole sum of the gross profit,  $\frac{C}{A+B}$  is the portion to be taken as realised and transferred to Account No 4

$\frac{D}{A+B}$  is the portion to be carried forward as balance to next year

- (h) This represents the difference between the nominal value and metal value of uncurrent coins destroyed at the Mints
- (i) This, the final result, is carried to the revenue or service head, according as it is on the whole a gain or a loss. This is subject to adjustment with the Government of Burma under the provisions of Para 4 of Part IV of the Government of India (Burma Monetary Arrangements) Order, 1937

(345) The remarks in footnote (344) apply *mutatis mutandis* to Nickel Coinage Account

## MAJOR HEADS

## MINOR HEADS

P Deposits and Advances *contd*

## PART IV SUSPENSE

## SUSPENSE ACCOUNTS

Suspense Account  
 Central Accounts Office Reserve  
 Bank Suspense  
 Advances Broadcasting  
 Local Public Works Expenditure.  
 Suspense Account (D)  
 Sale proceeds of surplus military lands  
 and buildings  
 Suspense Account (P and T )  
 Suspense Account (R ) (346)  
 Railway Deposits Investment Ac-  
 count  
 Compames Railways Provident Fund  
 Investment Account  
 Capitalized Outstandings (347).  
 Savings Bank Investment Account  
 (348)  
 English Stores Suspense Account  
 (349)

(346) See rule 2 under Article 153 of the Account Code

(347) When outstandings due to Government are capitalized so as to bear interest the amount is debited as a loan to the party concerned. The credit is taken to the head "Capitalized Outstandings," under "Suspense" so as to avoid bringing it under the service head of 'Receipts' until it is actually realized.

(348) This head receives the debits on account of purchases of Promissory Notes for Savings Bank depositors, pending adjustment by debit to the Local Account. The sale proceeds of these securities and the interest realised thereon are credited to the same head.

(349) To receive the debits and credits on account of English stores, which appear in the remittance account, and which are required to be entirely and exactly adjusted in the remittance account, though they cannot always be finally disposed of in the Indian accounts at once.

## MAJOR HEADS

## MINOR HEADS

P. Deposits and Advances—*contd*PART IV SUSPENSE *contd*SUSPENSE ACCOUNTS—*contd*

(Secretary of State and High Commissioner for India)  
(STERLING ACCOUNT)

Cash Balance Investment Account  
(350)

Discount Sinking Fund (351)

Recoveries of Service Payments (352)

Departmental Adjusting Account  
(353)

Discount involved in the issue of  
loans

Purchase of India stock and Bonds

Bengal and North Western Railway  
5 per cent Debenture Stock Dis-  
count Sinking Fund

Miscellaneous

(350) This head is intended for the record of transactions connected with temporary investments of cash balances, *e g*, in short term loans or other securities of the Government of India. In the Central Accounts the head is debited with the amounts expended on the purchase of the Securities and on the cancellation of the loans, the nominal value of the cancelled Securities is debited to "Permanent Debt" by *pro contra* credit to this head to the extent of the purchase price originally debited to it, the difference being adjusted by addition to or deduction from the amount of interest derived from such investments, which itself is adjusted by reduction of expenditure under "22—Interest on Debt and Other Obligations". Similarly, any profit or loss arising out of the sale or transfer of Securities held in the investment account is adjusted by addition to or deduction from the amount of the said interest, the sale proceeds or transfer value being credited to this head to the extent of the purchase price.

The procedure set forth above applies *mutatis mutandis* to transactions connected with the investment of cash balances of any Provincial Government in treasury bills or other securities of the Government of India but any interest derived from such investments is credited as receipts under "XX—Interest—Interest realised on investments of Provincial Balances."

(351) When a Sinking Fund is established for the discount on a rupee loan, in order to spread the charge to revenue over the period of the currency of the loan, the full nominal value of the loan is credited to the head "Permanent Debt", and the discount is charged to the head "Discount Sinking Fund". The debit against the latter head is cleared by annual payments out of revenue on a Sinking Fund basis, such payments being charged in the Revenue Account under head "22—Interest on Debt and Other Obligations Discount on Loans". A separate sub head may be opened under this Minor Head for each rupee loan for which a Discount Sinking Fund is established.

(352) Recoveries made in course of audit are taken in the first instance to this head and thereafter finally brought to account.

(353) This head is intended for the provisional adjustment of departmental receipts and payments which are entered by the treasury in separate schedules. The amounts so adjusted are cleared by *minus* credits and debits afforded through the Departmental Classified Abstracts in which the transactions are finally brought to account. The head is also used for the provisional adjustment of inter departmental transfers.

## MAJOR HEADS

## MINOR HEADS

P. Deposits and Advances—*contd*PART IV SUSPENSE *contd*

PURCHASES AND SALES OF SILVER	Purchases and Sales of Silver (354)
CHEQUES AND BILLS	Pre-audit Cheques
	Cheques issued, Local Funds
	Departmental Cheques (355)
	Bills of Exchange Receivable (356)
	Bills Payable (357)
DEPARTMENTAL AND SIMILAR ACCOUNTS (358).	Civil Departmental Balances (359)
	Posts and Telegraphs Cash Balance. (P & T)
	Defence Services Departmental Balances (D)
	State Railway Cash Balances (R)

(354) The detailed heads are —

*Receipts*

Proceeds of Sales of Silver  
Transfers from Silver Redemption Reserve  
Other items

*Payments*

Payments to the Reserve Bank under Section 36 (1) of the Reserve Bank Act  
Transfers to Silver Redemption Reserve  
Incidental charges for shipment of silver, etc  
Other payments

(355) This head provides for the case of any department that renders accounts to the Civil Department being allowed to draw money on cheques and account for the money by credit to cheques and debit to service or other heads.

(356) Bills received in remittance or in payment of an account (e.g. of a foreign State) should be credited to the head concerned by debit to this head and then sent for collection and credit to this head.

(357) Claims against Government which are paid by remittance of Bills of Exchange will first be adjusted by credit to this head pending the procuring of a bill of which the cost should be debited to this head.

(358) These accounts receive debit for the cash balance held by Departmental Officers outside the generally available cash balances. Under State Railway cash balance are separate heads for Capital and Revenue.

(359) Includes Public Works cash balances.

## MAJOR HEADS

## MINOR HEADS

P Deposits and Advances *concl'd*PART IV SUSPENSE *concl'd*EXCHANGE ON REMITTANCE ACCOUNTS  
(360)

- A Gain or Loss by Exchange on
- (i) Remittances through Reserve Bank
  - (ii) Persia Bills
  - (iii) Postal and Money Order transactions
  - (iv) Opium supplied to Hongkong, etc
  - (v) Other transactions (361)
- B Transfers to
- (i) Capital and Revenue heads in the Central Accounts
  - (ii) Capital and Revenue heads in

## No 355.

Page 176, P Deposits and Advances Part IV Suspense -Suspense Accounts Insert the following as new minor head after the minor head 'Indian Railway Conference Association Employees' Provident Fund Investment Account':

" Staff Benefit Fund Investment Account (R) "

(Appendix 2 to the Account Code Vol. I—List of Major and Minor Heads of Account, No. 355, dated the 1st July 1944)

Commission  
Account)

(360) See Article 347 of the Account Code

(361) A detailed head should be opened for each class of transaction, as authorised by the Auditor General from time to time

(362) Receives the debits and credits on account of purchase or receipt and sale or payment of Government Securities on account of Government itself. The balance should be yearly adjusted so as to show the actual value of the principal of the investment held

(363) This is the general closing account and its place in the ledger is at the very beginning. But special writes-off to "Government" require an account in the Finance and Revenue Accounts to receive them and that account is taken in this place. See note (296)

## MAJOR HEADS

## MINOR HEADS

## Q. Loans and Advances by the Central Government (364)

## ADVANCES TO PROVINCIAL GOVERNMENTS

## ADVANCES TO HIS MAJESTY'S REPRESENTATIVE FOR LOANS TO INDIAN STATES, (365)

As in column (1).

## LOANS TO INDIAN STATES, (366)

As in column (1)

## LOANS TO LOCAL FUNDS ETC., (364)

Loans to Major Port Trusts  
 Regimental and other Loans (D.)  
 Loans to Local Boards for railway construction  
 Loans to Railway Companies  
 Advances to Cultivators  
 Miscellaneous loans and Advances

## LOANS TO GOVERNMENT SERVANTS

House building advances  
 Advances for the purchase of motor cars  
 Advances for the purchase of other conveyances  
 Passage Advances (367)  
 Other Advances (368)

(364) Any one of the minor heads shown against the head "Loans to Municipalities, Port Funds, etc.", under Section R may be opened under this head if required

(365) The amounts required by the Crown Representative for making loans to Indian States and the repayments in respect of such loans when placed at the disposal of the Central Government, are recorded under this head. The detailed accounts of these loans are kept in the accounts of the Crown Representative

(366) Loans granted by the Central Government direct to Indian States and repayments in respect of such loans are brought to account under this head

(367) Passage advances which, under the rules in Appendix 8-B to the Civil Account Code, Volume I, are interest bearing, will be adjusted under this head. Non-interest-bearing passage advances will be adjusted under Section P—Deposits and Advances not bearing interest

(368) Includes interest bearing advances to Government servants for the purchase of typewriters

## MAJOR HEADS

## MINOR HEADS

## R.—Loans and Advances by Provincial Governments (364).

LOANS TO MUNICIPALITIES PORT,  
FUNDS—ETC

Loans to Presidency Corporations,  
Port Trusts and other Port Funds  
Loans to Municipalities  
Loans to District and other Local  
Fund Committees  
Loans to Landholders and other  
Notabilities  
Advances to Cultivators (369)  
Advances under Special Laws (370).  
Loans to Local Boards for Railway  
construction  
Miscellaneous Loans and Advances.  
(371)

*Deduct* Transactions in connection  
with advances to cultivators finan-  
ced from the Famine Relief Fund,  
(313)

## LOANS TO GOVERNMENT SERVANTS.

House building Advances  
Advances for purchase of motor cars.  
Advances for purchase of other con-  
veyances  
Passage Advances (367)  
Other Advances (368)

## (369) Includes—

Land Improvement Act  
To Cultivators  
To Colonists  
For Relief purposes  
To Tenants on Government Estates  
Experimental Loans to Petty Zamindars  
Famine Advances  
Agriculturists' Loans Act, XII of 1884  
Advances in cases of distress  
Co-operative Credit Societies Act  
Financial assistance from Government

## (370) Includes—

Drainage and Embankment Advances  
Loans under Jhansi Encumbered Estates Acts

(371) Loans which do not fall strictly under any of the other classes should be shown under this head

## MAJOR HEADS

## MINOR HEADS

## S Remittances.

## I REMITTANCES WITHIN INDIA.

## MONEY ORDERS

## Inland Money Orders (Post Office)

*Other Local Remittances*

## CASH REMITTANCES AND ADJUSTMENTS BETWEEN OFFICERS RENDERING ACCOUNTS TO THE SAME ACCOUNTANT GENERAL OR COMPTROLLER

Cash Remittances between Treasuries  
 Customs Remittances  
 Salt Remittances  
 Opium Remittances  
 Excise Remittances  
 Forest Remittances  
 Remittances of Government Commercial Undertakings  
 Posts and Telegraphs Remittances  
 Public Works Remittances (373)  
   I Remittances into Treasuries  
   II - Public Works Cheques  
   III Other Remittances (374)  
 Transfers between Public Works Officers (375)

(372) Remittances between Treasuries and departmental accounts

(373) For transactions of Public Works Officers with Treasury and other officers of the Civil Department including the Forest Department

(374) This head is sub divided into —

(a) Items adjustable by Civil, and

(b) Items adjustable by Public Works

(375) For transactions between Public Works Officers rendering accounts to the same Accountant General



## MAJOR HEADS

## MINOR HEADS

S. Remittances. *contd*I REMITTANCES WITHIN INDIA *contd**Other Local Remittances—contd*

CASH REMITTANCES AND ADJUSTMENTS BETWEEN OFFICERS RENDERING ACCOUNTS TO THE SAME ACCOUNTANT GENERAL OR CONTROLLER *contd*

Remittances of the Military Engineer Services (376)

Transfers between officers of Military Engineer Services (377)

Transfers within the same Railway. (378)

Mint Remittances (372)

Small Com Depot Remittances (372).

Judicial Remittances (372)

Miscellaneous Remittances

Baluchistan Suspense

Coorg Suspense

Divisional Transfers (379)

(376) Remittances and other transactions between Army and Military Engineer Services within the same Military Accounts District

(377) Transfers between Military Engineer Services districts within the same Military Accounts District

(378) Sub divided into —

(1) Divisional,

(2) Railway Revenue, and

(3) Railway Capital

The first sub head embraces transfers between construction divisions of the line. The second embraces transfers with Revenue Account in the Capital Account books. The third sub-head includes transfers with Capital Account in the Revenue books of the line

(379) For the record of transactions between the Military Officers rendering accounts to the same Controller of Military Accounts

## MAJOR HEADS

## MINOR HEADS

S. Remittances *contd*I REMITTANCES WITHIN INDIA *contd*

## REMITTANCES BY BILLS

Supply Bills Local

Foreign Supply Bills

Remittance Transfer Receipts Local

Foreign Remittance Transfer Receipts

REMITTANCES ADJUSTED ON THE  
CENTRAL BOOKS

Foreign Remittances

Central Adjusting Account

ADJUSTING ACCOUNT BETWEEN CENTRAL  
AND PROVINCIAL GOVERNMENTS(Suitable minor heads may be opened  
where necessary)

## INTER-PROVINCIAL SUSPENSE ACCOUNT

A separate head for Account between  
any two provinces

## MAJOR HEADS

## MINOR HEADS.

S Remittances *contd*I REMITTANCES WITHIN INDIA *contd.**Other Departmental Accounts*

## ACCOUNTS BETWEEN CIVIL AND CIVIL

## 1 CENTRAL REVENUES ACCOUNT

## Exchange Account

## Account between

Central Revenues and Indian Stores  
Department

Central Revenues and Madras

Central Revenues and Bombay

Central Revenues and Bengal

Central Revenues and United Pro-  
vinces

Central Revenues and Punjab

Central Revenues and Bihar

Central Revenues and Central Pro-  
vinces and Berar

Central Revenues and Assam

Central Revenues and North-West  
Frontier Province

Central Revenues and Orissa

Central Revenues and Sind.

## 2. OTHER ACCOUNTS . . .

## Account between --

Indian Stores Department and  
Madras.Indian Stores Department and  
BombayIndian Stores Department and  
BengalIndian Stores Department and United  
ProvincesIndian Stores Department and  
PunjabIndian Stores Department and  
BiharIndian Stores Department and  
Central Provinces and BerarIndian Stores Department and  
AssamIndian Stores Department and  
North-West Frontier ProvinceIndian Stores Department and  
Orissa

Indian Stores Department and Sind

## MAJOR HEADS

## MINOR HEADS

§ Remittances *contd*I REMITTANCES WITHIN INDIA *contd*ACCOUNTS BETWEEN CIVIL AND CIVIL.  
*contd*2 OTHER ACCOUNTS *contd*

Account between

Madras and Bombay

Madras and Bengal

Madras and United Provinces

Madras and Punjab

Madras and Bihar

Madras and Central Provinces and  
Berar

Madras and Assam

Madras and North-West Frontier  
Province

Madras and Orissa

Madras and Sind

Bombay and Bengal

Bombay and United Provinces

Bombay and Punjab

Bombay and Bihar

Bombay and Central Provinces and  
Berar

Bombay and Assam

Bombay and North-West Frontier  
Province

Bombay and Orissa

Bombay and Sind

Bengal and United Provinces

Bengal and Punjab

Bengal and Bihar

Bengal and Central Provinces and  
Berar

Bengal and Assam

Bengal and North-West Frontier  
Province

Bengal and Orissa

Bengal and Sind

United Provinces and Punjab

United Provinces and Bihar

United Provinces and Central Pro-  
vinces and Berar

United Provinces and Assam

United Provinces and North-West  
Frontier Province

United Provinces and Orissa

United Provinces and Sind

## MAJOR HEADS

## MINOR HEADS

S - Remittances—*contd*I REMITTANCES WITHIN INDIA *contd*ACCOUNTS BETWEEN CIVIL AND CIVIL  
*contd*2 OTHER ACCOUNTS *concl'd*EXCHANGE ACCOUNT BETWEEN MILI-  
TARY ACCOUNTS OFFICERS (INCLUD-  
ING NAVY)

TRANSFERS BETWEEN RAILWAYS (381)

Account between

Punjab and Bihar

Punjab and Central Provinces and  
Berar

Punjab and Assam

Punjab and North-West Frontier  
Province

Punjab and Orissa

Punjab and Sind

Bihar and Central Provinces and  
Berar

Bihar and Assam

Bihar and North-West Frontier Pro-  
vince

Bihar and Orissa

Bihar and Sind

C P and Berar and Assam

C P and Berar and N-W F  
Province

C P and Berar and Orissa

C P and Berar and Sind

Assam and N-W F Province

Assam and Orissa

Assam and Sind

N-W F Province and Orissa

N-W F Province and Sind

Orissa and Sind

Account between

A separate minor head for ac-  
count between each Military  
Accounts Officer and each other  
Military Accounts Officer, in-  
cluding the Controller of Naval  
Accounts (380)

Transfers Railways

(380) At present there are four Commands and altogether 8 Defence Accounts Offices  
(including Navy) as detailed below —

- (1) Northern Command, Rawalpindi
- (2) Military Accounts and Pensions, Lahore
- (3) Western Command Quetta
- (4) Southern Command, Poona
- (5) Eastern Command, Meerut
- (6) Royal Air Force
- (7) Army Factory Accounts, and
- (8) Naval Accounts

(381) Transfers between different railways

## MAJOR HEADS

## MINOR HEADS

S Remittances—*contd*I REMITTANCES WITHIN INDIA *contd*EXCHANGE ACCOUNTS BETWEEN  
POSTS AND TELEGRAPHS AND RAIL-  
WAYS

## Account between

- D A G, P and T, Calcutta and  
E I Railway
- D A G, P and T, Calcutta and  
G I P Railway
- D A G, P and T, Calcutta and  
B N Railway
- D A G, P and T Calcutta and  
E B Railway
- D A G, P and T, Calcutta and  
B & N W Railway
- D A G, P and T, Delhi and E I  
Railway.
- D A G, P and T, Delhi and G I P  
Railway
- D A G, P and T, Delhi and N W  
Railway
- D A G, P and T, Delhi and B &  
N-W Railway
- D A G, P and T, Nagpur and  
E I. Railway
- D A G, P and T, Nagpur and  
G I P Railway
- D A G, P and T, Nagpur and  
N W Railway
- D A G, P and T, Nagpur and  
B N Railway
- D A G, P and T, Nagpur and  
B, B & C I Railway
- D A G, P and T, Nagpur and  
M & S M Railway
- D A G, P and T, Madras and  
G I P Railway
- D A G, P and T, Madras and  
B N Railway
- D A G, P and T, Madras and  
S I Railway
- D A G, P and T, Madras and  
M & S M Railway

## MAJOR HEADS.

## MINOR HEADS

S Remittances *contd*I - REMITTANCES WITHIN INDIA *contd*

EXCHANGE ACCOUNTS BETWEEN POSTS AND TELEGRAPHS AND DEFENCE SERVICES (INCLUDING NAVY)	<p>Account between -</p> <p>D A G, P and T, Calcutta and Controller of Army Factory Accounts Do Military, Northern Command, Rawalpindi Do and Controller, Naval Accounts</p> <p>D A G, P and T, Delhi and Military, Northern Command, Rawalpindi Do Controller, Military Accounts and Pensions, Lahore</p> <p>D A G, P and T, Nagpur and Military Southern Command, Poona Do Controller, Military Accounts and Pensions, Lahore. Do Western Command, Quetta Do Controller, Naval Accounts</p>
EXCHANGE ACCOUNTS BETWEEN RAILWAYS AND DEFENCE SERVICES (INCLUDING NAVY)	<p>D A G., P and T, Madras and Military Southern Command, Poona</p> <p>Accounts between .</p> <p>E I Railway and Army Factory Accounts. (382)</p> <p>E. B Railway and Army Factory Accounts</p> <p>B N Railway and Army Factory Accounts</p> <p>N W Railway and Northern Com- mand, Rawalpindi (383)</p> <p>N W Railway and Military Accounts and Pensions, Lahore (383)</p> <p>N W. Railway and Western Com- mand, Quetta (383)</p> <p>N W Railway and Army Factory Accounts (383)</p>

(382) For East Indian Railway and Government Examiners, Assam-Bengal and Bengal-Nagpur Railways

(383) For North-Western Railway and Government Examiners, Bengal and North Western and Rohilkund and Kumaon Railways

MAJOR HEADS,

MINOR HEADS

S Remittances *contd*I REMITTANCES WITHIN INDIA *contd*

EXCHANGEL ACCOUNTS BETWEEN RAILWAYS AND DEFENCE SER- VICES (INCLUDING NAVY)— <i>contd</i>	Account between
	B, B & C I Railway and Army Factory Accounts
	B, B. & C I Railway and Southern Command, Poona
	B & N W Railway and Army Factory Accounts
	G I P Railway and Southern Command, Poona (384)
	Jodhpur Railway and Army Factory Accounts
	M & S M Railway and Army Factory Accounts (385)
	M. & S M Railway and Southern Command Poona (385)
	South Indian Railway and Southern Command, Poona.
	Assam Bengal Railway and Army Factory Accounts

(384) For Great Indian Peninsula Railway, Bezwada Dhone-Karnool Railways and Government Producers South Indian Bombay, Baroda and Central India and Madras and Southern Mahratta Railways

(385) For Madras and Southern Mahratta, Mysore and Masulipatam Railways



## MAJOR HEADS

## MINOR HEADS

S. Remittances *contd*I REMITTANCES WITHIN INDIA *contd*

ACCOUNT BETWEEN CIVIL AND OTHER DEPARTMENTS	
EXCHANGE ACCOUNTS BETWEEN CIVIL AND POSTS AND TELE-GRAPHS	Account between Central Revenues and D A G, P and T Delhi Madras Nagpur Calcutta
	Indian Stores Department and Madras and D A G; P and T, Madras
	Bombay and D A G P and T, Nagpur
	Bengal and D A G, P and T Delhi Madras Nagpur Calcutta
	U P and D A G, P and T, Delhi Punjab and D A G, P and T, Delhi
	Bihar and D A G, P and T, Calcutta
	C P and D A G, P and T, Nagpur Assam and D A G, P and T, Calcutta
	N - W F P and D A G, P and T, Delhi
	Orissa and D A G, P and T, Calcutta
	Sind and D A G, P and T, Nagpur
EXCHANGE ACCOUNTS BETWEEN CIVIL AND RAILWAYS	
	Account between Central Revenues and Railways Others as above (386 )

MAJOR HEADS

MINOR HEADS

S. Remittances *contd*I REMITTANCES WITHIN INDIA *concl'd*

EXCHANGE ACCOUNTS BETWEEN  
CIVIL AND DEFENCE SERVICES (IN-  
CLUDING NAVY)

A separate minor head for accounts,  
between each Civil Accountant  
General and each Military Accounts  
Officer including the Controller of  
Naval Accounts.

MAJOR HEADS

MINOR HEADS

S. Remittances—*concl'd*

## II REMITTANCES BETWEEN ENGLAND AND INDIA.

REMITTANCE ACCOUNT BE-  
TWEEN ENGLAND AND INDIA.

(Rupee and Sterling Accounts.)

A ACCOUNTS WITH THE SECRETARY  
OF STATE

## I. ITEMS ADJUSTABLE IN INDIA.

## II ITEMS ADJUSTABLE IN ENGLAND

B ACCOUNT WITH THE HIGH  
COMMISSIONER

## I ITEMS ADJUSTABLE IN INDIA.

## II ITEMS ADJUSTABLE IN ENGLAND

For Minor Heads see Annexure A to  
Chapter 9 of the Account Code

## MAJOR HEADS.

## MINOR HEADS

## T. Transfer of Cash between England and India.

(Rupee and Sterling Accounts).

REMITTANCES THROUGH THE RE-  
SERVE BANK

OTHER MISCELLANEOUS TRANSFERS

## U. Reserve Bank Deposits.

RESERVE BANK DEPOSITS (387) | Reserve Bank Deposits

## V. Cash Balance.

## CASH BALANCE

## I. BALANCE IN INDIA

Cash in Treasuries  
Deposits with the Reserve Bank.  
Remittances in transit  
Local  
ForeignII. BALANCE IN ENGLAND  
(Sterling Accounts).

## A SECRETARY OF STATE

Cash in hand and in the Bank of  
EnglandB. HIGH COMMISSIONER FOR  
INDIA.Cash in hand and in the Reserve  
Bank of India

(387) This is a mere adjusting head and records the net results of cash transactions and adjustments with the Reserve Bank pending adjustments against the head "V—Cash Balance—Deposits with the Reserve Bank"



